

GREAT KEI MUNICIPALITY



DRAFT BUDGET 2018/2019 – 2019/2021

MEDIUM TERM REVENUE AND EXPENDITURE
FRAMEWORK

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PART 1 – ANNUAL BUDGET

Section 1: MAYOR'S REPORT

This marks the second year of the new council, wherein the objectives and strategies of GKM will be developed for a five year period. I therefore, have pleasure in presenting the Draft Medium Term Revenue and Expenditure Framework for the budget year 2018/2019 – 2019/21.

Local government reforms in South Africa pose a challenge to all Municipalities and smaller municipalities like ours. Indeed the Great Kei Municipality has set its targets to comply with accounting reforms as envisaged in the MFMA and other pieces of legislation. To date National Treasury has introduced a new reform mSCOA which requires more attention to detail and huge financial resources.

The economic viability of the region remains a priority for our municipality. Every effort has been made and continues to be made to stimulate investment in the Great Kei Municipality with the limited resources and high rate of unemployment that is faced by the municipality.

The council's strategic objective of service delivery includes improving delivering acceptable levels of services in roads, refuse removal and electricity.

National, Provincial, District and local priorities have been considered through Integrated Development Plan process, whereby communities gave inputs into service needs and these are incorporated in the IDP process.

I must however admit that the IGR processes are running smoothly as expected, however some of the other stakeholders are not attending these meetings, therefore improvement still needs to be made regarding this as they also form an integral part of compiling IDP document.

The council as an institution is faced with numerous challenges. The greatest challenge is the culture of non-payment of rates and services by customers on a regular basis. Due to this challenge the municipality has become increasingly reliant on grant funding received from National Government. In this budget grant funding contributes 49% and 51% from own revenue.

To be able to generate own revenue, council has increased electricity tariff with 6, 84%, refuse and rates tariffs has increased by 5,2%. The electricity increase is in line with Guideline on the Consultation Paper Issued by NERSA on 28 February 2018.

The electricity services though is supposed to generate revenue to improve electricity infrastructure and subsidize other services, but this service is currently running at a loss. However the Municipality is currently using the services of DBSA to try and curb the situation. The number of queries on the existing valuation roll and high unemployment rate in the area has become the major contributing factor towards the inability of customers to service their accounts. In this budget an allocation of R3M has been provided for to deal with the issue of Valuation Roll.

The municipality has however enhanced its credit control policy, employed a debt collector and is continuously implementing revenue turnaround plan which enables the Municipality to deliver on its mandate and achievement of National and Provincial priorities. The municipality has good relations with Rate Payers Association, Provincial Departments and Farmers Association and this leads to slight improvement in the municipality's collection rate.

The municipality has improved in many areas to count but a few, it has recently attracted senior managers, qualified electricians, town planners and is continuously assisted by MISA, DBSA and DEDEAT in areas regarding electricity and landfill site to assist in the revenue generation and service delivery of the Municipality.

As a summary, the medium term service delivery objectives include the following:

- The registration of indigent consumers and the rollout of free basic services;
- Implementation of an improved debt and credit control policy
- Improve Financial Management;
- Implementation of Revenue Turnaround Plan
- Improve IT infrastructure;
- Changing of Financial System and preparation for mSCOA implementation
- Upgrading and rehabilitation of roads;
- Fencing Cemeteries;
- Renovation Community Halls;
- Bulk Electricity upgrade;
- Implementation of Land Audit Report
- Capacity building; and
- Communal Farmer Supported on Maize and Ploughing Programme
- Implementation of Business Plans for Small Town Revitalisation

The Great Kei Municipal Draft Budget has prioritized service delivery projects and creation of job opportunities through SMME, Agriculture development and Extended Public Works Programme (EPWP) and DEDEAT Funding.

The total draft budget of the municipality is R147 989 971 of which R17 714 250 is for capital expenditure and R100 043 258 is for operating expenditure and R27 000 000 for Depreciation and Provision for bad debts. Due to limited resources, 61% of the capital expenditure is funded from Municipal Infrastructure Grant (MIG) and Integrated National Electrification Grant (INEG).

| EXPENDITURE TYPE | 2018/19 | 2020/19 | 2020/21 |
|--|--------------|--------------|--------------|
| Operating | R97 087 228 | R102 330 000 | R107 958 000 |
| Depreciation & Provision for bad debts | R37 500 000 | R39 525 000 | R41 699 000 |
| Capital | R17 626 750 | R18 096 000 | R18 497 000 |
| Total | R152 213 978 | R159 951 000 | R168 154 000 |

Despite the numerous challenges facing Council, I and my fellow councilors are confident for the future of the Great Kei Municipality and are committed to building the financially sound and prosperous municipality that delivers services on time to Great Kei communities. I would like to thank the communities for their inputs into the IDP and

budget process, my fellow councilors, the Municipal Manager and his staff for their continued support.

L TSHETSHA
MAYOR

SECTION 2: BUDGET RELATED RESOLUTIONS

The resolutions approved by Council with a draft budget on the 29th March 2018:

RESOLVED:

- a) That the draft budget of Great Kei Municipality for financial years 2018/2019; and indicative for two projected years 2019/2020 and 2020/2021 as set out in the following schedules , be approved:

Table A1 – Budget Summary

Table A2A - Budget Financial Performance (revenue and expenditure by standard classification)

Table A3A – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A 4 – Budgeted Financial Performance (revenue and expenditure)

Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding.

- Multiyear and single year capital appropriations by municipal vote and standard classification and associated funding by source

Table A5A – Budgeted Capital Expenditure by vote, standard classification and funding

Table A6 – Budgeted Financial Position

Table A 7 – Budgeted Cash Flows

Table A 8 – Cash backed reserves/accumulated surplus reconciliation

Table A 9 – Asset Management

Table A 10 – Basic Service Delivery measurement

Supporting Tables SA1 – SA38

(b) It should be noted that in respect of capital expenditure estimates"

- Instances where information has been provided in terms of Sec19 (2) (b) of the MFMA, the consideration and adoption of capital budget constitutes projects as reflected in the detailed capital budget. Where information in terms of Sec 19(2) (b) is not provided, specific project approval be sought from council during the course of the year.

(c) That council consider and adopt the amendments to its Proposed Tariffs of Rates and Service Charges as depicted on the schedule annexed hereto and marked as annexure B and that these tariffs come into operation on 1st July 2018.

(d) That the council approves mSCOA version 6.2 Schedule A for audited and current years (2017/18) and version 6.2 Schedule A for 2018/19 – 2019/2021 MTREF.

SECTION 3: EXECUTIVE SUMMARY

The Municipality has utilized budget formats mSCOA version 6.2 A Schedule that was extracted from National Treasury website to report on the 2018/2019 draft budget.

Effect of the draft budget

- The Municipality uses external mechanisms to provide service delivery, in particular, the construction of capital assets and professional engineering services associated with these service.
- The Municipality distributes electricity to the area of Komga only, as all other municipal areas are supplied by Eskom directly. Funding of R 6M from National government for the electrification of housing has been gazetted in the year 2018/2019. The draft budget for Bulk electricity purchases is R 8,7M for the year,

however, the collection rate for this service has improved in the previous year, irrespective of high rate of tampering. The budget provision for free basic services is R1,3M this increase is due to an increased number of indigent registrations in the GKM area. Eskom has approved an increase in the tariff for bulk electricity purchases of 7,32%; in turn the Municipality will utilize a charge of 6,87% and the tariff will differ depending on the consumption of different users. The Municipality is embarking on ensuring that cost reflective tariffs are utilized during this financial year in order to improve its revenue and also ensuring reasonable prices for its communities are charged.

- Refuse removal is done internally in all GKM areas; but the challenge we are facing is that wear and tear of our vehicles is very high and this poses a challenge on the delivering of this service. A plan through implementation of revenue turnaround is in place to ensure additional vehicle is acquired in the third quarter in order to increase refuse collection points. The proposed annual tariff for 2018/2019 on this service is 5,2%. The budget allocation for refuse removal is distributed among the expenditure votes including fuel, vehicle licensing, truck service, landfill site renovation, repairs on compactor truck as well as the human capital associated with the service.
- The budget for MIG funding has reduced to R11,1M and this funding has been allocated to the following projects: upgrading and construction of internal streets, construction of community halls, feasibility study of Komga Agri Park and closure

of landfill site and 5% of that budget is for Project Management Unit's administration costs.

- The other operational costs excluding personnel costs are budgeted for utilizing the funds received from Rates and Taxes; Municipal services; Equitable Share and Library Subsidy. The amount allocated to Library Subsidy this year is R410 000 and it only funds library projects excluding personnel costs. However the Municipality is running this service at a loss, because the cost of running this service is more than the allocated amount.
- The major proposed tariff adjustments are as follows:

Assessment Rates - 5,2% increase with an annual rebate of R15 000 for all residential properties.

Waste Management - 5,2%

Electricity - 6,87%

Other Sundries tariffs - 5,2%

SECTION 4: DRAFT BUDGET TABLES

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5: Overview of draft budget process

Municipal Finance Management Act section 21 requires that the process for preparing the annual budget and for reviewing the municipality's integrated development plan and budget should be well co-ordinate to ensure consistency as well as credibility.

The budget and IDP process plan of the municipality was tabled to Council in August 2017. Communities gave priorities per ward in the various consultative meetings during the month of November 2017. The draft budget and IDP will be tabled in the Ordinary Council meeting that will be held on the 29th March 2018 and draft budget will be approved in May 2018.

The draft budget will be placed on the Municipal website and in all municipal libraries as well as in Municipal Satellite Offices for public viewing.

The Municipality's draft budget is prepared on a three year basis, with comparatives of the past three years, the current year as well as the two outer years as required by the MFMA and in order to ensure that thorough financial planning and provision for continuous service delivery. In preparation of this budget the National and Provincial allocations to the Municipality has been considered.

SECTION 6: ANNUAL BUDGET PROCESS

Each year National Treasury issues circulars for municipalities indicating the budget parameters within which municipalities could utilise as a guide in their budgets, for this budget year Circular 89 and 91 were issued. Circular 89 has reflected the following headline forecast for the year 2018/2019, 2019/2020 and 2020/2021 as 5,3%, 5,4% and 5,5% respectively.

Assumptions that informs the 2018/19 budget are as follows:

- 5% increase for Councillor's Allowances,

- 5,2% increase for S 56 Managers,
- 7,7% increase for employees below S 56 Managers,
- Administration costs – activity based costing budgeting has been used and as per municipality's affordability,
- Repairs and maintenance costs – activity based costing budgeting and as per municipality's affordability,
- DBSA loan repayments – fixed rate paid quarterly as per arrangement
- Portion of capital budget estimate is funded from MIG grant and portion is funded from internal revenue.
- The municipality has prioritized bulk electricity upgrade, construction of roads, construction of community halls; refuse removal, public participation, among others, SMME, Agriculture and Tourism development; IT Infrastructure; repairs to roads and municipal buildings, Implementation of mSCOA and Valuation Roll.

SECTION 7: Overview and alignment of the Draft Budget with the Draft Integrated Development Plan

The Integrated Development Plan is the strategic document of the municipality which forms the basis of all projects undertaken. The budget is an enabling tool and consists of community priorities and indicates funded and non-funded projects.

Community consultation allow for proper prioritization of needs per ward and takes into account available resources, particularly, financial resources.

The highlights of the draft budget that are aligned to draft IDP for the year 2018/19 include, but not limited to the following projects to be funded by internal revenue: This is on the assumption that all revenue projected will be received during the 2018/2019 financial year.

| Project name | Department allocated to | Amount budgeted |
|--|----------------------------|-----------------|
| Bulk Electricity Upgrade Project | Technical Services | R6 000 000 |
| Roads repairs | Technical Services | R850 000 |
| Repairs to Municipal Buildings | Technical Services | R300 000 |
| mSCOA | Budget & Treasury Office | R1 000 000 |
| LED: Communal Farmer Supported on Maize | Local Economic Development | R200 000 |
| Special Programmes: Women, Youth, Elderly, Children Disabled, HIV & AIDS Sport | Municipal Council | R200 000 |
| Mayors Events | Municipal Council | R310 000 |
| Moral Regeneration Movement | Municipal Council | R60 000 |
| Public Participation | Municipal Council | R200 000 |
| IDP/PMS | Strategic Services | R250 000 |

| | | |
|----------------------------------|---|------------|
| Bulk Electricity Upgrade Project | Technical Services/Electricity Services | R6 000 000 |
| Free Basic Services | Budget & Treasury Office | R1 300 000 |

Municipal Infrastructure Grant income amount to R 11,1M for the year 2018/2019 and includes Project Management unit operating expenses of 5%.

Identifiable projects to be funded by the MIG grant include:

- Construction and Upgrading of Icwili Internal Street R2 700 000
- Construction of Mzwini Community Hall R2 700 000
- Komga Agri-Park Feasibility Study R1 000 000
- Construction of Tainton Internal Street R1 888 375
- Construction of Nyarha Internal Roads R1 888 375
- Closure of landfill site R1 000 000

SECTION 8: Measurable performance objectives and indicators

In developing measurable performance objectives, consideration has been given to:

- The IDP of the Municipality,
- The Draft Budget
- Economic development initiatives that facilitate job creation, economic growth, poverty alleviation as well as provision for basic services.

Measurable performance objectives and indicators are aligned to the following:

- (a) Borrowing management
- (b) Debtors and creditors management
- (c) Expenditure types
- (d) Revenue sources
- (e) Unaccounted for losses in respect of services rendered i.e. electricity losses.

Measurable performance objectives for:

- Revenue for each vote
- Revenue for each source
- Operating and capital expenditure for each vote

SECTION 9: Overview of budget assumptions

Budget assumptions:

- Incremental Budgeting Method has been used for all personnel expenditure items guided by the CPI.
- Activity Based Costing Budgeting method and a measure of checking municipality's affordability has been used to fund all other expenditure projects
- and other revenue streams
- Circular 89 and 91 has been utilized as the primary source of obtaining guidance on percentages to be utilized on all expenditure and revenue increases with the exception of electricity tariffs.
- Internal and external factors affecting the budget have also been considered.

External factors:

- (a) The high rate of unemployment within the municipal area has resulted in the increase in the indigent register and decline in revenue collection.
- (b) The recent economic downturn has also affected the ability for other consumers to pay the services as well as the attitude of non-payment for services.
- (c) The municipality has limited funds to support SMME, Agriculture and Tourism development which would serve as an exit strategy for indigent consumers as well as to improve the overall status of consumers.
- (d) The general inflation is estimated at 5,3% for the 2018/2019 financial year. This affects the general tariff increases levied by the Municipality from year to year.
- (e) The recent increase in electricity tariffs by Nersa to 6,87% To date there is high rate of tampering with this service by communities.
- (f) The municipality has increased salaries by 7,7% which is (CPI 5,2%) and 2,5% which is incremental notch for employees not yet reached ceiling.
- (g) Impact of VAT increase to 15%.

MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

National Treasury has introduced a business reform Municipal Standard Chart of Accounts (mSCOA) which guides business processes of the municipality. This Reform enables the Municipalities to have uniform and standardized classification of transactions. mSCOA implementation is in progress, but is done in phases for the smooth running of the project. The Municipality has to date an existing mSCOA steering committee chaired by the Municipal

Manager; terms of reference and project implementation team which assists the municipality in implementing and monitoring mSCOA readiness. The Municipality has submitted its mSCOA compliant draft budget in March 2018 and an Adjustment Budget in February 2018. The Municipality is still facing huge implementation challenges regarding to mSCOA, but these are discussed on a continuous basis in the steering committee meeting which Provincial Treasury also forms part.

SECTION 10: Funding Compliance

The municipality depends mostly on grants and subsidies in order to finance its operations. Factors affecting the financial viability of the municipality have been highlighted in the above paragraphs. Revenue raising strategies have been identified and have been implemented successfully in the 2017/18 financial year. The Municipality is also implementing Circular 82 for cost cutting measures to reduce spending on nice to haves. There has been an improvement in the Municipality's revenue collection compared to the past years, however, challenges regarding non – payment of services still exists. The financial viability of the municipality has been identified as one of the key priorities in the New Year and implementation of revenue raising strategies including:

- Leasing of capital assets vs buying in cash
- Reviewing all municipal leases;
- Improving monitoring tools and controls at traffic services;
- Sale of residential plots
- DEDEAT EPWP Funding

The Municipality's draft budget is considered credible because it is only the non – cash items e.g depreciation and provisions for bad debts that are not cash backed. The municipality has financial arrangements in place to repay all long outstanding creditors, eg. DBSA loan; Audit Fees; ADM - Water Account; Eskom. The Municipality has also focused on prioritization of payment of its creditors and limiting the spending in the first quarter of the Financial Year 2018/19 until revenue improves. This will be inline with the SDBIP of the Municipality

SECTION 11: OVERVIEW OF BUDGET FUNDING

The MFMA S 18 (1) states that the annual budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash backed accumulated funds from previous year's surplus funds nor committed for other purposes, and
- Borrowed funds, but only for capital budget referred to in S17

This section requires that projected revenues be based on recorded revenues of the previous period which forms a clear indication of how projections should be set.

A Credible Budget

- A Budget is Credible when it is an implementing tool for the Municipal IDP, this ensures that projects indicated in the IDP will be achieved within the financial constraints of the Municipality.
- The service delivery and budget implementation plan of the municipality and set performance targets can be achieved with the budget.

- Contains revenue and expenditure projections that are consistent with current and past performance and are supported by documented evidence of future assumptions.
- Does not compromise the financial viability of the Municipality.
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

FISCAL OVERVIEW OF GREAT KEI MUNICIPALITY

The Great Kei Municipality is largely dependent on Grant funds that are allocated by the National Revenue Fund. In this coming budget year, 2018/2019, some subsidies and grants have been reduced namely Municipal Infrastructure Grant and EPWP, this shows that the Municipality has to enforce tight controls regarding revenue collection to fund its budget. The amount generated from internal revenue is largely affected by external factors, including the attitude or culture of non-payment for services by rate payers, but the reasons for non-payment are known by the Municipality and are addressed as they come. Furthermore, the municipality with the assistance from DBSA is in process to reduce the problem of electricity losses within the municipality. The municipality has approved a retention and attraction policy and that has increased the employee related costs of the municipality drastically compared to previous years.

Section 12 – Expenditure on allocations and grant Programmes

Grant allocations are detailed in the following schedule:

| Grant funding | Purpose | Allocating Authority | Amount 17/18 | Amount 18/19 | Amount 19/20 | Amount 20/21 |
|---------------|---------|----------------------|--------------|--------------|--------------|--------------|
| | | | | | | |

| | | | R 000 | R 000 | R 000 | R 000 |
|---|--|-------------------|---------|---------|---------|---------|
| Equitable Share | Unconditional - Free basic services – councilor allowances | National Treasury | R34 997 | R38 154 | R41 775 | R44 455 |
| Finance Management Grant | Conditional | National Treasury | R2 345 | R2 415 | R2 415 | R2 415 |
| Extended Public Works Programme | Conditional | National Treasury | R1 263 | R1 168 | - | - |
| Library Subsidy | Conditional | Provincial | R 410 | R 410 | - | - |
| Municipal Infrastructure Grant | Conditional | National Treasury | R11 371 | R11 116 | R11 253 | R11 630 |
| Integrated National Electrification Programme | Conditional | National Treasury | R4 000 | R6 000 | R6 400 | R6 400 |

SECTION 13: GRANT ALLOCATIONS TO OTHER MUNICIPALITIES

The Great Kei Municipality is a category B municipality which is located in a semi-rural area of the Eastern Cape. The majority of communities are unemployed as there are no developed industries within the Municipal area. The towns making up the municipal area include: Chintsa, Kei Mouth, Morgans Bay, Haga Haga.

This therefore means the Municipality does not make any allocations to other institutions.

SECTION 14: COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Supporting Table SA 22 and SA 23 give a summary of councilor allowances and employee benefits for all the budget years.

SECTION 15: MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Monthly cash flows by Source

Supporting tables SA 24 to SA 30 show the monthly cash flows of the municipality for the budget year.

SECTION 16: ANNUAL BUDGET AND MUNICIPAL SCORECARD

The scorecard of the Municipality is linked to the Integrated Development Plan (IDP). It is this document that details the activities to be undertaken by the Municipality to realize the IDP. Departmental service delivery and budget implementation plans are then annealed from the Municipal strategic scorecard.

SECTION 17: ANNUAL BUDGET AND SERVICE DELIVERY AGREEMENTS – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS

The Great Kei Municipality does not have a municipal entity.

The Municipality does not have any other service delivery agreements with external parties for the delivery of Municipal services.

SECTION 18: CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The Municipality does not have any agreements that have future budgetary implications.

SECTION 19: CAPITAL EXPENDITURE DETAILS

Details on capital expenditure are listed in Supporting Table SA 34 to SA 37.

SECTION 20: LEGISLATION COMPLIANCE STATUS

The Municipal Finance Act together with the latest budget regulations and circulars, have been utilized to compile the budget for the MTREF.

The Act covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The Great Kei Municipality is a low capacity Municipality as designated according to National Treasury capacity levels.

The MFMA and the budget

The following explains the budgeting process in terms of the MFMA as well as with the guidance of the Municipal Budget Regulations effective to low capacity municipalities by 1 July 2010.

The budget preparation process

The MFMA S 21 requires the Mayor of the Municipality to lead the budget preparation process through a coordinated cycle of events. The budget cycle should commence at least 10 months before the start of the budget year to ensure that the budget is approved before the start of the financial year.

A Budget and IDP Process Plan was tabled before Council in August 2017 for the budget preparation process of the 2018/2019 financial year as well as the two outer years. The Draft Integrated Development Plan of the Municipality has been developed for a five year period starting from 2018/2019 and the national fiscal and micro-economic policies have been taken into consideration with regard to funding allocations as well as prioritization of projects. The Municipality has also taken into consideration the National, Provincial and District budgets in reviewing of the IDP document such that communities and all other stakeholders are consulted on projects to be undertaken.

The Mayor has to ensure that the IDP review forms an integral part of the Budget Process and that any changes to the Strategic priorities as contained in the IDP document have realistic projections of revenue and expenditure.

Tabling of Draft Budget

The Draft Budget will be tabled before Council on the 29 March 2018.

The final budget will be adopted on the 31st May 2018

Publication of the Annual Budget

Once tabled to Council, the draft budget is submitted to National Treasury, Provincial Treasury and also placed on the Municipal website in terms of S75 of MFMA. In that Council meeting members of the community are invited to ensure they participate fully in the budget process.

MFMA requirements:

The MFMA S 17, requires that an annual budget of a municipality must be a schedule in the prescribed format setting out realistically anticipated revenues to be collected from each revenue source. National Treasury introduces updated budget A1 schedules each year that the Municipalities have to comply with. The Great Kei Municipality has made efforts to comply with Circular 89 and 91 of the MFMA.

SECTION 21: QUALITY CERTIFICATION

I, Mr M Mtalo, Acting Municipal Manager of Great Kei Municipality, hereby certify that the draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the draft budget and supporting documentation are consistent with the Draft Integrated Development Plan of the municipality and the service delivery agreement of the municipality.



Mr Mtalo
ACTING MUNICIPAL MANAGER of Great Kei Municipality EC 123

29 March 2018

Municipal annual budgets and MTREF & supporting tables

Click for Instructions!

Accountability

Transparency

**Information &
service delivery**



national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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National Treasury
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Electronic submissions:
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or
For registered users using the LG Upload Portal

Preparation Instructions

| | |
|--|--------------------------------|
| Municipality Name: EC173 Great Kei | CFO Name: Sindiswa Mini |
| Tel: 043 831 5700 | Fax: 043 831 1036 |
| E-mail: SMini@greatkeilm.gov.za | |
| Budget for MTRF Starting: 2018 | Budget Year: 2018/19 |
| Does this municipality have Entities? No | |
| YES Identify type of report: Parent Municipality | |

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Show/hide in Columns

Hide Pre-audit columns on all sheets

Hide Reference columns on all sheets

Show/hide in Sheets

Clear Highlights on all sheets

Important documents which provide essential assistance

[MFMA Book of Circulars](#)

[MBRR Book of Formats Guide](#)

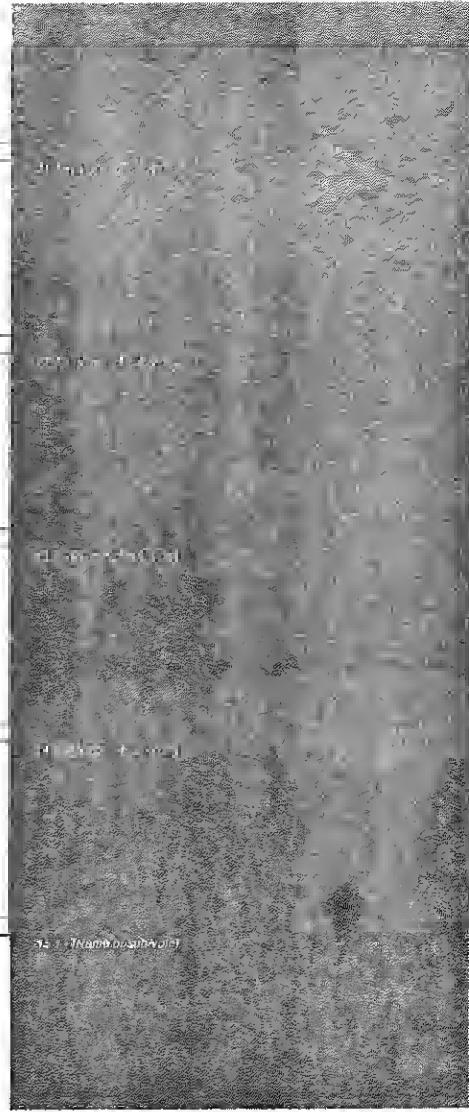
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[Funding Compliance Guide](#)

[VFM - Return Forms](#)

| Organisational Structure Votes | | Complete Votes & Sub-Votes | | Select Org. Structure | |
|--|--|-----------------------------------|--|----------------------------|--|
| Vote 1 - COUNCIL & ADMINISTRATION | | Vote 1 - COUNCIL & ADMINISTRATION | | Vote 1 - Municipal Council | |
| Vote 2 - MUNICIPAL MANAGER | | 1.1 - Municipal Council | | | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY | | 1.2 - Mayors office | | | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | | [Name of sub-vote] | | | |
| Vote 5 - COMMUNITY SERVICES | | [Name of sub-vote] | | | |
| Vote 6 - INFRASTRUCTURE SERVICES | | [Name of sub-vote] | | | |
| Vote 7 - STRATEGIC SERVICES & LED | | [Name of sub-vote] | | | |
| Vote 8 - [NAME OF VOTE 8] | | [Name of sub-vote] | | | |
| Vote 9 - [NAME OF VOTE 9] | | [Name of sub-vote] | | | |
| Vote 10 - [NAME OF VOTE 10] | | [Name of sub-vote] | | | |

This figure displays a vertical profile of a terrain surface. The horizontal axis at the bottom represents distance, with labels from 0 to 600 meters. The vertical axis on the right represents elevation, with labels from 100 to 670 meters. The terrain surface is depicted as a dark gray area, showing significant vertical relief. A prominent feature is a deep, narrow valley running vertically through the center of the profile, with steep slopes on either side. The base of the valley floor is around 100 meters, while the peaks reach up to 670 meters. The surrounding terrain is more gradual, with some scattered hills and ridges.



EC123 Great Kei - Contact Information

| | |
|---|--|
| A. GENERAL INFORMATION | |
| Municipality | EC123 Great Kei |
| Grade | 2 |
| Province | EC EASTERN CAPE |
| Web Address | www.greatkeim.gov.za |
| e-mail Address | info@greatkeim.gov.za |
| B. CONTACT INFORMATION | |
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| P.O. Box | P/Bag X2 |
| City / Town | Koma |
| Postal Code | 4950 |
| <i>Street address:</i> | |
| Building | Municipal Building |
| Street No. & Name | 17 Main Street |
| City / Town | Koma |
| Postal Code | 4950 |
| <i>General Contacts</i> | |
| Telephone number | 043 831 5700 |
| Fax number | 043 8311 029 |
| C. POLITICAL LEADERSHIP | |
| <i>Speaker:</i> | <i>Secretary/PA to the Speaker:</i> |
| ID Number | 7711125271082 |
| Title | Mr |
| Name | Mr Loyiso Tshetsha |
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| Cell number | 079 653 6608 |
| Fax number | 043 8311 483 |
| E-mail address | Ltshetsha@greatkeim.gov.za |
| ID Number | Y010011136082 |
| Title | Mrs |
| Name | Miss Lwisa Odani |
| Telephone number | 043 831 5700 |
| Cell number | 082 040 4210 |
| Fax number | 043 8311 483 |
| E-mail address | Lodani@greatkeim.gov.za |
| <i>Mayor/Executive Mayor:</i> | <i>Secretary/PA to the Mayor/Executive Mayor:</i> |
| ID Number | 7711125271082 |
| Title | Mr |
| Name | Mr Loyiso Tshetsha |
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| Fax number | 043 8311 483 |
| E-mail address | Ltshetsha@greatkeim.gov.za |
| ID Number | Y010011136082 |
| Title | Miss |
| Name | Miss Lwisa Odani |
| Telephone number | 043 831 5700 |
| Cell number | 082 040 4210 |
| Fax number | 043 8311 483 |
| E-mail address | Lodani@greatkeim.gov.za |
| <i>Deputy Mayor/Executive Mayor:</i> | <i>Secretary/PA to the Deputy Mayor/Executive Mayor:</i> |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| D. MANAGEMENT LEADERSHIP | |
| <i>Municipal Manager:</i> | <i>Secretary/PA to the Municipal Manager:</i> |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| <i>Chief Financial Officer:</i> | <i>Secretary/PA to the Chief Financial Officer:</i> |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| <i>Official responsible for submitting financial information:</i> | |
| ID Number | 7409190403065 |
| Title | Miss |
| Name | Miss Nomaphelo Sana |
| Telephone number | 043 831 5700 |
| Cell number | 071 306 7450 |
| Fax number | 043 8311 029 |
| E-mail address | NSana@greatkeim.gov.za |
| ID Number | Y260104077B50 |
| Title | Ms |
| Name | Violeta Semayile |
| Telephone number | 043 831 5700 |
| Cell number | 062 22 088 10 |
| Fax number | 043 831 1029 |
| E-mail address | VSemayile@greatkeim.gov.za |

| | | | |
|--|------------------------|--|--|
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | 3604270498033 | ID Number | |
| Title | Miss | Title | |
| Name | Miss Siphelele Hoko | Name | |
| Telephone number | 043 831 5700 | Telephone number | |
| Cell number | 062 130 2586 | Cell number | |
| Fax number | 043 831 029 | Fax number | |
| E-mail address | Shoko@greathead.gov.za | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | 3405260326006 | ID Number | |
| Title | Miss | Title | |
| Name | Miss Nombizanele Hoko | Name | |
| Telephone number | 043 831 5700 | Telephone number | |
| Cell number | 072 916 2939 | Cell number | |
| Fax number | 043 831 029 | Fax number | |
| E-mail address | Nhoko@greathead.gov.za | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |
| Official responsible for submitting financial information | | Official responsible for submitting financial information | |
| ID Number | | ID Number | |
| Title | | Title | |
| Name | | Name | |
| Telephone number | | Telephone number | |
| Cell number | | Cell number | |
| Fax number | | Fax number | |
| E-mail address | | E-mail address | |

EC123 Great Kei - Table A1 Budget Summary

| Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
|--|-------------|-----------------|-----------------|----------------------|-----------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Financial Performance | | | | | | | | | | | |
| Revenue rates | 17 703 | 17 000 | 22 787 | 17 000 | 24 516 | 24 516 | 24 516 | 24 516 | 25 791 | 27 184 | 28 679 |
| Service charges | 7 403 | 5 485 | 15 626 | 13 330 | 13 453 | 13 453 | 13 453 | 13 453 | 13 370 | 14 619 | 15 423 |
| Investment revenue | 375 | 896 | 315 | 518 | 214 | 214 | 214 | 214 | 325 | 237 | 251 |
| Transfers recognised - operational | 42 637 | 48 787 | 44 804 | 39 036 | 38 966 | 38 966 | 38 966 | 38 966 | 45 547 | 44 600 | 47 280 |
| Other own revenue | 11 385 | 8 539 | 8 915 | 39 602 | 23 156 | 23 156 | 23 156 | 23 156 | 24 516 | 16 482 | 17 411 |
| Total Revenue (excluding capital transfers and contributions) | 79 399 | 80 708 | 92 465 | 109 397 | 104 306 | 104 306 | 104 306 | 104 306 | 110 049 | 103 122 | 109 043 |
| Employee costs | 31 762 | 42 570 | 48 740 | 59 548 | 55 355 | 55 355 | 55 355 | 55 355 | 50 444 | 53 168 | 56 093 |
| Remuneration of councillors | 3 714 | 3 993 | 4 157 | 4 395 | 4 659 | 4 659 | 4 659 | 4 659 | 4 600 | 4 848 | 5 115 |
| Depreciation & asset impairment | 37 967 | 25 267 | 21 542 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 25 000 | 26 350 | 27 799 |
| Finance charges | 1 367 | 1 238 | 2 256 | 664 | 664 | 664 | 664 | 664 | 665 | 701 | 739 |
| Materials and bulk purchases | 7 262 | 7 954 | 8 513 | 8 814 | 8 814 | 8 814 | 8 814 | 8 814 | 8 700 | 9 170 | 9 674 |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 40 448 | 28 514 | 74 427 | 38 222 | 42 153 | 42 153 | 42 153 | 42 153 | 45 178 | 47 617 | 50 236 |
| Total Expenditure | 122 515 | 109 537 | 159 635 | 127 043 | 126 644 | 126 644 | 126 644 | 126 644 | 134 587 | 141 855 | 149 657 |
| Surplus/(Deficit) | (43 121) | (28 829) | (67 170) | (17 657) | (22 339) | (22 339) | (22 339) | (22 339) | (24 538) | (38 733) | (40 614) |
| Transfers and subsidies - capital (monetary allocation) | 12 815 | 33 065 | 16 028 | 15 371 | 15 371 | 15 371 | 15 371 | 15 371 | 17 116 | 17 653 | 18 030 |
| Contributions recognised - capital & contributed asset | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (30 306) | 4 236 | (51 142) | (2 286) | (6 968) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (30 306) | 4 236 | (51 142) | (2 286) | (6 968) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 15 614 | 15 614 | 17 627 | 18 096 | 18 497 |
| Transfers recognised - Capital | 10 923 | 31 226 | 13 473 | 15 464 | 14 864 | 14 864 | 14 864 | 14 864 | 17 207 | 17 653 | 18 030 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 5 807 | 3 146 | 168 | 2 250 | 750 | 750 | 750 | 750 | 420 | 443 | 467 |
| Total sources of capital funds | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 15 614 | 15 614 | 17 627 | 18 096 | 18 497 |
| Financial position | | | | | | | | | | | |
| Total current assets | 30 775 | 13 583 | 16 017 | 13 583 | 27 988 | 27 988 | 27 988 | 27 988 | 14 803 | 15 603 | 16 461 |
| Total non current assets | 365 766 | 374 871 | 341 549 | 374 871 | 376 471 | 376 471 | 376 471 | 376 471 | 341 552 | 356 126 | 371 772 |
| Total current liabilities | 43 925 | 26 319 | 42 722 | 26 319 | 27 669 | 27 669 | 27 669 | 27 669 | 33 050 | 34 835 | 36 751 |
| Total non current liabilities | 13 496 | 18 779 | 20 013 | 18 779 | 20 309 | 20 309 | 20 309 | 20 309 | 11 021 | 11 616 | 12 255 |
| Community wealth/Equity | 339 121 | 343 357 | 294 831 | 343 357 | 356 482 | 356 482 | 356 482 | 356 482 | 312 284 | 325 278 | 339 227 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 37 025 | 11 199 | 11 811 | 24 965 | 2 307 | 2 307 | 2 307 | 2 307 | 18 426 | 5 545 | 5 484 |
| Net cash from (used) investing | (12 341) | (29 559) | (13 641) | (17 714) | (15 614) | (15 614) | (15 614) | (15 614) | (17 627) | (18 096) | (18 497) |
| Net cash from (used) financing | (4 288) | (488) | (587) | (250) | (250) | (250) | (250) | (250) | (418) | (441) | (465) |
| Cash/cash equivalents at the year end | 21 005 | 2 156 | (261) | 11 083 | (13 557) | (13 557) | (13 557) | (13 557) | 3 876 | (9 115) | (22 593) |
| Cash backlog/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 21 005 | 2 156 | (262) | 2 156 | 3 036 | 3 036 | 3 036 | 3 036 | 3 551 | 3 742 | 3 948 |
| Reduction of cash and investments | 37 652 | 17 494 | 28 437 | 14 513 | 8 694 | 8 694 | 8 694 | 8 694 | 22 786 | 24 555 | 25 908 |
| Balance - surplus (shortfall) | (16 647) | (15 338) | (28 699) | (12 357) | (5 658) | (5 658) | (5 658) | (5 658) | (19 236) | (20 812) | (21 960) |
| Asset replacement | | | | | | | | | | | |
| Asset replace summary (WCOV) | 365 767 | 373 909 | 341 549 | 374 557 | 374 557 | 374 557 | 374 557 | 374 557 | - | - | - |
| Decommission | 18 014 | 20 569 | 21 468 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 25 000 | 26 360 | 27 799 |
| Review of Existing Assets | - | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | 1 566 | 3 255 | 1 357 | 3 330 | 3 505 | 3 505 | 3 505 | 3 505 | 7 285 | 7 678 | 8 101 |
| Free services | | | | | | | | | | | |
| Cost of Free Basic Services provided | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - |
| Revenue cost of free services provided | 3 014 | 1 006 | - | - | - | - | - | - | - | - | - |
| Households below minimum service level | | | | | | | | | | | |
| Water | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - | - | - |
| Sanitation/sewerage | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - | - | - |
| Energy | - | - | - | - | - | - | - | - | - | - | - |
| Refuse | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | - | - | - |

PCTC Great Kei - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | Ref | 2014/15 | | 2015/16 | | 2016/17 | | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-----|----------|-----------------|----------|-----------------|---------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | 1 | Audited Outcome | 1 | Audited Outcome | 1 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Revenue - Functional | | | | | | | | | | | | | |
| Governance and administration | | 67 613 | 70 593 | 73 222 | 91 754 | 33 081 | 87 091 | 83 482 | 79 934 | 84 580 | | | |
| Executive and council | | 100 | 74 | 104 | — | — | 55 | 77 | 73 | 74 | | | |
| Finance and administration | | 67 513 | 70 518 | 73 116 | 91 734 | 33 078 | 87 065 | 83 256 | 79 751 | 84 354 | | | |
| Internal audit | | — | — | — | — | — | — | — | — | — | | | |
| Community and public safety | | 642 | 844 | 616 | 308 | 308 | 308 | 629 | 663 | 700 | | | |
| Community and social services | | 642 | 655 | 616 | 208 | 308 | 308 | 629 | 663 | 700 | | | |
| Sport and recreation | | — | 189 | — | — | — | — | — | — | — | | | |
| Public safety | | — | — | — | — | — | — | — | — | — | | | |
| Housing | | — | — | — | — | — | — | — | — | — | | | |
| Health | | — | — | — | — | — | — | — | — | — | | | |
| Economic and environmental services | | 16 458 | 35 564 | 14 723 | 14 925 | 14 325 | 14 325 | 14 987 | 14 102 | 14 635 | | | |
| Planning and development | | 375 | 280 | 183 | 500 | 160 | 100 | 500 | 527 | 556 | | | |
| Road transport | | 16 083 | 35 284 | 14 540 | 14 325 | 14 225 | 14 225 | 14 487 | 13 575 | 14 079 | | | |
| Environmental protection | | — | — | — | — | — | — | — | — | — | | | |
| Trading services | | 7 500 | 6 772 | 19 931 | 17 230 | 21 453 | 21 453 | 28 068 | 26 076 | 27 158 | | | |
| Energy sources | | 5 743 | 5 460 | 10 672 | 11 575 | 11 501 | 11 501 | 14 199 | 15 041 | 15 517 | | | |
| Water management | | — | — | — | — | — | — | — | — | — | | | |
| Waste water management | | — | — | — | — | — | — | — | — | — | | | |
| Waste management | | 1 757 | 1 311 | 9 260 | 6 656 | 9 952 | 9 952 | 13 869 | 11 035 | 11 641 | | | |
| Other | 4 | — | — | — | — | — | — | — | — | — | | | |
| Total Revenue - Functional | 2 | 92 214 | 113 773 | 108 493 | 124 758 | 119 676 | 119 676 | 127 165 | 120 775 | 127 073 | | | |
| Expenditure - Functional | | | | | | | | | | | | | |
| Governance and administration | | 79 573 | 74 923 | 120 974 | 78 701 | 80 385 | 80 385 | 81 809 | 86 227 | 90 970 | | | |
| Executive and council | | 11 440 | 15 313 | 15 943 | 14 733 | 14 595 | 14 595 | 13 446 | 14 172 | 14 952 | | | |
| Finance and administration | | 68 132 | 59 610 | 105 030 | 63 968 | 65 791 | 65 791 | 68 363 | 72 055 | 76 018 | | | |
| Internal audit | | — | — | — | — | — | — | — | — | — | | | |
| Community and public safety | | 2 251 | 2 522 | 2 385 | 2 528 | 2 593 | 2 593 | 2 521 | 2 657 | 2 804 | | | |
| Community and social services | | 2 220 | 2 518 | 2 385 | 2 528 | 2 593 | 2 593 | 2 521 | 2 657 | 2 804 | | | |
| Sport and recreation | | 31 | 3 | — | — | — | — | — | — | — | | | |
| Public safety | | — | — | — | — | — | — | — | — | — | | | |
| Housing | | — | — | — | — | — | — | — | — | — | | | |
| Health | | — | — | — | — | — | — | — | — | — | | | |
| Economic and environmental services | | 22 276 | 17 489 | 18 734 | 25 923 | 23 805 | 23 805 | 20 677 | 22 004 | 23 215 | | | |
| Planning and development | | 3 668 | 4 468 | 5 620 | 10 266 | 9 031 | 9 031 | 7 023 | 7 402 | 7 810 | | | |
| Road transport | | 18 608 | 13 021 | 13 114 | 15 657 | 14 774 | 14 774 | 13 854 | 14 602 | 15 405 | | | |
| Environmental protection | | — | — | — | — | — | — | — | — | — | | | |
| Trading services | | 18 420 | 14 603 | 17 542 | 19 891 | 19 861 | 19 861 | 29 380 | 30 966 | 32 669 | | | |
| Energy sources | | 701 | 8 409 | 11 300 | 12 114 | 12 321 | 12 321 | 13 406 | 14 130 | 14 907 | | | |
| Water management | | — | — | — | — | — | — | — | — | — | | | |
| Waste water management | | — | — | — | — | — | — | — | — | — | | | |
| Waste management | | 17 719 | 6 194 | 6 242 | 7 776 | 7 540 | 7 540 | 15 974 | 16 836 | 17 762 | | | |
| Other | 4 | — | — | — | — | — | — | — | — | — | | | |
| Total Expenditure - Functional | 3 | 122 519 | 109 537 | 159 635 | 127 043 | 126 644 | 126 644 | 134 587 | 141 855 | 149 657 | | | |
| Surplus/(Deficit) for the year | | (29 305) | (2 200) | (31 142) | (2 286) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |

References

1. Government Finance Statistics Functions and sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

EC123 Great Kei - Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

| Functional Classification Item Option | Ref | 2014/15 | | | 2015/16 | | | 2016/17 | | | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|----------------------|--|--|---|--|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year 12/2019/20 | Budget Year 12/2020/21 | | | | | | |
| R thousand | 1 | | | | | | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Municipal governance and administration | | 67 613 | 70 595 | 73 222 | 91 794 | 83 081 | 83 093 | 83 332 | 79 334 | 84 580 | | | | | | |
| Executive and council | | 100 | 111 | 113 | - | - | - | 102 | 102 | 105 | | | | | | |
| Municipal Council | | 100 | 114 | 104 | - | - | - | 105 | 105 | 105 | | | | | | |
| Municipal Manager, Town Secretary and Chief Executive | | - | - | - | - | - | - | 221 | 213 | 213 | | | | | | |
| Finance and administration | | 67 513 | 73 538 | 73 112 | 91 754 | 83 615 | 82 626 | 83 460 | 79 150 | 84 704 | | | | | | |
| Administrative and Corporate Support | | - | - | - | - | - | - | - | - | - | | | | | | |
| Asset Management | | - | - | - | - | - | - | - | - | - | | | | | | |
| Budget and Treasury Office | | 67 213 | 70 466 | 73 046 | 91 694 | 82 926 | 82 926 | 83 150 | 79 384 | 84 211 | | | | | | |
| Finance | | - | - | - | - | - | - | - | - | - | | | | | | |
| Fleet Management | | - | - | - | - | - | - | - | - | - | | | | | | |
| Human Resources | | 300 | 62 | 72 | 100 | 100 | 100 | 131 | 117 | 123 | | | | | | |
| Information Technology | | - | - | - | - | - | - | - | - | - | | | | | | |
| Legal Services | | - | - | - | - | - | - | - | - | - | | | | | | |
| Marketing, Customer Relations, Publicity and Media Co. | | - | - | - | - | - | - | - | - | - | | | | | | |
| Property Services | | - | - | - | - | - | - | - | - | - | | | | | | |
| Risk Management | | - | - | - | - | - | - | - | - | - | | | | | | |
| Security Services | | - | - | - | - | - | - | - | - | - | | | | | | |
| Supply Chain Management | | - | - | - | - | - | - | - | - | - | | | | | | |
| Valuation Services | | - | - | - | - | - | - | - | - | - | | | | | | |
| Internal audit | | - | - | - | - | - | - | - | - | - | | | | | | |
| Governance Function | | | | | | | | | | | | | | | | |
| Community and public safety | | 642 | 844 | 616 | 808 | 808 | 808 | 629 | 663 | 700 | | | | | | |
| Community and social services | | 642 | 655 | 616 | 808 | 808 | 808 | 629 | 663 | 700 | | | | | | |
| Aged Care | | 40 | 41 | - | - | - | - | - | - | - | | | | | | |
| Agriculture | | - | - | - | - | - | - | - | - | - | | | | | | |
| Animal Care and Diseases | | - | - | - | - | - | - | - | - | - | | | | | | |
| Cemeteries, Funeral Parlours and Crematoriums | | 2 | 2 | - | - | - | - | - | - | - | | | | | | |
| Child Care Facilities | | - | - | - | - | - | - | - | - | - | | | | | | |
| Community Halls and Facilities | | 190 | 201 | 616 | 808 | 808 | 808 | 629 | 663 | 700 | | | | | | |
| Consumer Protection | | - | - | - | - | - | - | - | - | - | | | | | | |
| Cultural Matters | | - | - | - | - | - | - | - | - | - | | | | | | |
| Disaster Management | | - | - | - | - | - | - | - | - | - | | | | | | |
| Education | | - | - | - | - | - | - | - | - | - | | | | | | |
| Indigenous and Customary Law | | - | - | - | - | - | - | - | - | - | | | | | | |
| Industrial Promotion | | - | - | - | - | - | - | - | - | - | | | | | | |
| Language Policy | | - | - | - | - | - | - | - | - | - | | | | | | |
| Libraries and Archives | | 410 | 410 | - | - | - | - | - | - | - | | | | | | |
| Literacy Programmes | | - | - | - | - | - | - | - | - | - | | | | | | |
| Media Services | | - | - | - | - | - | - | - | - | - | | | | | | |
| Museums and Art Galleries | | - | - | - | - | - | - | - | - | - | | | | | | |
| Population Development | | - | - | - | - | - | - | - | - | - | | | | | | |
| Provincial Cultural Matters | | - | - | - | - | - | - | - | - | - | | | | | | |
| Theatres | | - | - | - | - | - | - | - | - | - | | | | | | |
| Zoo's | | - | - | - | - | - | - | - | - | - | | | | | | |
| Sport and recreation | | - | - | 189 | - | - | - | - | - | - | | | | | | |
| Beaches and Jetties | | - | - | 189 | - | - | - | - | - | - | | | | | | |
| Casinos, Racing, Gambling, Wagering | | - | - | - | - | - | - | - | - | - | | | | | | |
| Community Parks (including Nurseries) | | - | - | - | - | - | - | - | - | - | | | | | | |
| Recreational Facilities | | - | - | 189 | - | - | - | - | - | - | | | | | | |
| Sports Grounds and Stadiums | | - | - | - | - | - | - | - | - | - | | | | | | |
| Public safety | | - | - | - | - | - | - | - | - | - | | | | | | |
| Civil Defence | | - | - | - | - | - | - | - | - | - | | | | | | |
| Cleansing | | - | - | - | - | - | - | - | - | - | | | | | | |
| Control of Public Nuisances | | - | - | - | - | - | - | - | - | - | | | | | | |
| Fencing and Fences | | - | - | - | - | - | - | - | - | - | | | | | | |
| Fire Fighting and Protection | | - | - | - | - | - | - | - | - | - | | | | | | |
| Licensing and Control of Animals | | - | - | - | - | - | - | - | - | - | | | | | | |
| Housing | | - | - | - | - | - | - | - | - | - | | | | | | |
| Housing | | - | - | - | - | - | - | - | - | - | | | | | | |
| Health Services | | - | - | - | - | - | - | - | - | - | | | | | | |
| Laboratory Services | | - | - | - | - | - | - | - | - | - | | | | | | |
| Food Safety | | - | - | - | - | - | - | - | - | - | | | | | | |
| Health Surveillance and Prevention of Communicable Diseases | | - | - | - | - | - | - | - | - | - | | | | | | |
| Vector Control | | - | - | - | - | - | - | - | - | - | | | | | | |
| Chemical Safety | | - | - | - | - | - | - | - | - | - | | | | | | |

| | 16 258 | 35 564 | 14 723 | 14 925 | 14 325 | 14 325 | 14 187 | 14 502 | 14 635 | |
|---|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| Economic and environmental services | | | | | | | | | | |
| Planning and development | 375 | 588 | 185 | 408 | 104 | 100 | 508 | 527 | 556 | |
| Inwards | | | | | | | | | | |
| Corporate Wide Strategic Planning (IDPs, LEPs) | 124 | 31 | 23 | — | — | — | — | — | — | |
| Central City Improvement District | — | — | — | — | — | — | — | — | — | |
| Development Facilitation | — | — | — | — | — | — | — | — | — | |
| Economic Development/Planning | — | — | — | — | — | — | — | — | — | |
| Regional Planning and Development | — | — | — | — | — | — | — | — | — | |
| Town Planning, Building Regulations and Enforcement, and City | 250 | 149 | 159 | 600 | 100 | 900 | 510 | 521 | 556 | |
| Project Management Unit | — | — | — | — | — | — | — | — | — | |
| Environmental Planning | — | — | — | — | — | — | — | — | — | |
| Support to Local Municipalities | — | — | — | — | — | — | — | — | — | |
| Road transport | 15 933 | 35 784 | 14 540 | 14 325 | 14 225 | 14 225 | 14 187 | 13 575 | 13 079 | |
| Police Forces, Traffic and Street Parking Control | 2 262 | 1219 | 1591 | 1591 | 1591 | 1591 | 2 203 | 2 322 | 2 449 | |
| Pounds | — | — | — | — | — | — | — | — | — | |
| Public Transport | — | — | — | — | — | — | — | — | — | |
| Road and Traffic Regulation | — | — | — | — | — | — | — | — | — | |
| Roads | — | 13 815 | 34 065 | 13 023 | 12 634 | 12 534 | 12 634 | 11 253 | 11 630 | |
| Tax Ranks | — | — | — | — | — | — | — | — | — | |
| Environmental protection | | | | | | | | | | |
| Biodiversity and Landscape | — | — | — | — | — | — | — | — | — | |
| Coastal Protection | — | — | — | — | — | — | — | — | — | |
| Indigenous Forests | — | — | — | — | — | — | — | — | — | |
| Nature Conservation | — | — | — | — | — | — | — | — | — | |
| Pollution Control | — | — | — | — | — | — | — | — | — | |
| Soil Conservation | — | — | — | — | — | — | — | — | — | |
| Trading services | | | | | | | | | | |
| Energy sources | 7 506 | 6 772 | 19 931 | 17 230 | 21 453 | 21 453 | 26 088 | 26 076 | 27 158 | |
| Electricity | 5 743 | 5 460 | 10 672 | 11 575 | 11 501 | 11 501 | 14 199 | 15 041 | 15 517 | |
| Street Lighting and Signal Systems | 3 743 | 5 460 | 10 672 | 11 575 | 11 501 | 11 501 | 14 199 | 15 041 | 15 517 | |
| Nonelectric Energy | — | — | — | — | — | — | — | — | — | |
| Water management | | | | | | | | | | |
| Water Treatment | — | — | — | — | — | — | — | — | — | |
| Water Distribution | — | — | — | — | — | — | — | — | — | |
| Water Storage | — | — | — | — | — | — | — | — | — | |
| Waste water management | | | | | | | | | | |
| Public Toilets | — | — | — | — | — | — | — | — | — | |
| Sewerage | — | — | — | — | — | — | — | — | — | |
| Storm Water Management | — | — | — | — | — | — | — | — | — | |
| Waste Water Treatment | — | — | — | — | — | — | — | — | — | |
| Waste management | | | | | | | | | | |
| Recycling | 1 757 | 1 311 | 9 260 | 5 656 | 9 952 | 9 952 | 13 869 | 11 035 | 11 641 | |
| Solid Waste Disposal (Landfill Sites) | — | — | — | — | — | — | — | — | — | |
| Solid Waste Removal | — | 1 757 | 1 311 | 9 260 | 5 656 | 9 952 | 9 952 | 13 869 | 11 035 | |
| Street Cleaning | — | — | — | — | — | — | — | — | — | |
| Other | | | | | | | | | | |
| Abattoirs | — | — | — | — | — | — | — | — | — | |
| Air Transport | — | — | — | — | — | — | — | — | — | |
| Forestry | — | — | — | — | — | — | — | — | — | |
| Licensing and Regulation | — | — | — | — | — | — | — | — | — | |
| Markets | — | — | — | — | — | — | — | — | — | |
| Tourism | — | — | — | — | — | — | — | — | — | |
| Total Revenue - Functional | 2 | 92 214 | 113 773 | 106 493 | 124 758 | 119 678 | 118 676 | 127 165 | 120 775 | 127 073 |

| | | | | | | | | | |
|---|-----------|---------|----------|---------|---------|---------|---------|----------|----------|
| Economic and environmental services | 22 215 | 17 495 | 18 734 | 25 323 | 22 805 | 23 385 | 20 871 | 22 004 | 23 215 |
| Planning and development | 3 562 | 4 166 | 3 526 | 10 266 | 9 931 | 9 031 | 2 623 | 7 482 | 1 510 |
| <ul style="list-style-type: none"> <i>Bidboards</i> <i>Citywide Area Strategic Planning (DPS, FZPs)</i> <i>Central City Improvement Block</i> <i>Environmental Assessment</i> <i>Economic Development Planning</i> <i>Regional Planning and Development</i> <i>Town Planning, Building Regulations and Environmental Audit Unit</i> <i>Projects Management Unit</i> <i>Planning Training</i> <i>Support to Local Municipalities</i> | | | | | | | | | |
| Transport | 18 608 | 13 021 | 13 114 | 15 657 | 14 774 | 14 774 | 13 854 | 14 602 | 15 405 |
| <ul style="list-style-type: none"> <i>Police Forces, Traffic and Street Parking Control</i> <i>Roads</i> <i>Public Transport</i> <i>Rails</i> <i>Taxi Ranks</i> <i>Environmental protection</i> | | | | | | | | | |
| <ul style="list-style-type: none"> <i>Biodiversity and Landscape</i> <i>Coastal Protection</i> <i>Indigenous Forests</i> <i>Nature Conservation</i> <i>Pollution Control</i> <i>Soil Conservation</i> | | | | | | | | | |
| Trading services | 18 420 | 14 603 | 17 542 | 19 891 | 19 861 | 19 861 | 29 380 | 26 965 | 22 558 |
| <ul style="list-style-type: none"> <i>Energy sources</i> <i>Electricity</i> <i>Street Lighting and Signal Systems</i> <i>Non-electric Energy</i> | | | | | | | | | |
| <ul style="list-style-type: none"> <i>Water management</i> <i>Water Treatment</i> <i>Water Distribution</i> <i>Water Storage</i> | | | | | | | | | |
| <ul style="list-style-type: none"> <i>Waste water management</i> <i>Public Toilets</i> <i>Sewerage</i> <i>Storm Water Management</i> <i>Waste Water Treatment</i> | | | | | | | | | |
| <ul style="list-style-type: none"> <i>Waste management</i> <i>Recycling</i> <i>Solid Waste Disposal (Landfill Sites)</i> <i>Solid Waste Removal</i> <i>Street Cleaning</i> | | | | | | | | | |
| Other | 17 719 | 6 194 | 6 242 | 7 776 | 7 540 | 7 540 | 15 974 | 16 836 | 17 782 |
| <ul style="list-style-type: none"> <i>Abattoirs</i> <i>Air Transport</i> <i>Forestry</i> <i>Licensing and Regulation</i> <i>Markets</i> <i>Tourism</i> | | | | | | | | | |
| Total Expenditure - Functional | 3 122 519 | 109 537 | 159 635 | 127 043 | 126 644 | 126 644 | 134 587 | 141 855 | 149 657 |
| Surplus/(Deficit) for the year | (30 306) | 4 236 | (51 142) | (2 285) | (6 958) | (6 958) | (7 422) | (21 000) | (22 544) |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

| | | | | | | | | |
|---------------------|----|----|---|---|-----|-----|---|---|
| check open balance | - | - | - | - | -13 | -13 | - | - |
| check openx balance | -4 | -2 | - | - | -13 | -13 | - | - |

ECON3 Great Kei - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2014/15 | 2015/16 | 2015/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|----------|---------|----------|----------------------|-----------------|-----------------|---|--------------------|------------------------|-----|
| | | | | | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | |
| 1.0 thousand | | | | | | | | | | Budget Year +1 2019/20 | |
| Revenue by Vote | 1 | | | | | | | | | Budget Year +2 2020/21 | |
| Vote 1 - COUNCIL & ADMINISTRATION | | 100 | 74 | 104 | - | - | 65 | 66 | 224 | 233 | 246 |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY | | 67 213 | 70 456 | 75 045 | 91 694 | 82 976 | 83 920 | 83 150 | 79 544 | 84 211 | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | | 300 | 62 | 62 | 100 | 100 | 106 | 111 | 117 | 123 | |
| Vote 5 - COMMUNITY SERVICES | | 4 568 | 3 375 | 11 393 | 9 155 | 12 351 | 12 351 | 15 701 | 14 019 | 14 790 | |
| Vote 6 - INFRASTRUCTURE SERVICES | | 19 508 | 39 774 | 29 954 | 24 809 | 24 235 | 24 235 | 26 963 | 26 821 | 27 703 | |
| Vote 7 - STRATEGIC SERVICES & LED | | 124 | 31 | 23 | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 92 214 | 113 773 | 108 493 | 124 758 | 119 676 | 119 676 | 127 165 | 120 775 | 127 073 | |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | | 6 893 | 8 591 | 7 422 | 8 056 | 8 052 | 8 052 | 6 570 | 6 925 | 7 305 | |
| Vote 2 - MUNICIPAL MANAGER | | 4 547 | 6 723 | 8 521 | 6 677 | 6 542 | 6 542 | 5 874 | 7 247 | 7 646 | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY | | 60 361 | 46 687 | 90 441 | 51 901 | 51 018 | 51 018 | 54 924 | 57 889 | 61 073 | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | | 7 771 | 12 923 | 14 590 | 12 067 | 14 772 | 14 772 | 13 445 | 14 165 | 14 944 | |
| Vote 5 - COMMUNITY SERVICES | | 22 048 | 10 697 | 10 695 | 13 816 | 13 307 | 13 307 | 23 404 | 24 567 | 26 024 | |
| Vote 6 - INFRASTRUCTURE SERVICES | | 18 273 | 20 825 | 24 047 | 26 960 | 26 393 | 26 393 | 23 844 | 25 132 | 26 514 | |
| Vote 7 - STRATEGIC SERVICES & LED | | 2 625 | 3 092 | 3 919 | 7 566 | 6 559 | 6 559 | 5 530 | 5 829 | 6 150 | |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 122 519 | 109 537 | 159 635 | 127 043 | 126 644 | 126 644 | 134 587 | 141 855 | 149 657 | |
| Surplus/(Deficit) for the year | 2 | (30 306) | 4 236 | (51 142) | (2 286) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | |

References

1. Insert 'Vote' e.g. department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

ECC/13 Great Kei - Table A1 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2014/15 | | | 2015/16 | | | 2016/17 | | | Current Year 2017/18 | | | 2018/19 Revenue & Expenditure Framework | | | | |
|---|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|---------------------|---------------------|----------------------|--|--|---|--|--|--|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year 2019/20 | Budget Year 2020/21 | | | | | | | | |
| Revenue by Vote | | | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | | 100 | 74 | 104 | - | 65 | 65 | 221 | 233 | 246 | | | | | | | | |
| 1.1 - Municipal Council | | 100 | 74 | 104 | - | 65 | 65 | 221 | 233 | 246 | | | | | | | | |
| 1.2 - Appointments | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| Vote 2 - MUNICIPAL MANAGEMENT | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| 2.1 - 2.1 - Municipal manager | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| 2.2 - 2.2 - Other | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION | | 67 213 | 70 456 | 73 046 | 91 694 | 82 926 | 82 926 | 83 150 | 79 584 | 84 211 | | | | | | | | |
| 3.1 - 3.1 - Financial Management | | 67 213 | 70 456 | 73 046 | 91 694 | 82 926 | 82 926 | 83 150 | 79 584 | 84 211 | | | | | | | | |
| 3.2 - 3.2 - Information Technology | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | | 300 | 62 | 72 | 100 | 100 | 100 | 111 | 117 | 123 | | | | | | | | |
| 4.1 - 4.1 - Human Resources | | 300 | 62 | 72 | 100 | 100 | 100 | 111 | 117 | 123 | | | | | | | | |
| 4.2 - 4.2 - Administration | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| Vote 5 - COMMUNITY SERVICES | | 4 668 | 3 375 | 11 393 | 8 155 | 12 351 | 12 351 | 16 701 | 14 019 | 14 796 | | | | | | | | |
| 5.1 - 5.1 - Refuse | | 1757 | 1311 | 9 260 | 5 656 | 9 952 | 9 952 | 13 889 | 11 035 | 11 641 | | | | | | | | |
| 5.2 - 5.2 - Amenities | | 190 | 201 | 616 | 808 | 808 | 808 | 629 | 663 | 700 | | | | | | | | |
| 5.3 - 5.3 - Traffic | | 2 268 | 1 219 | 1 517 | 1 691 | 1 591 | 1 591 | 2 203 | 2 322 | 2 449 | | | | | | | | |
| 5.4 - 5.4 - Aged Care | | 40 | 41 | - | - | - | - | - | - | - | | | | | | | | |
| 5.5 - 5.5 - Other community | | - | 189 | - | - | - | - | - | - | - | | | | | | | | |
| 5.6 - 5.6 - Cemeteries | | 2 | 2 | - | - | - | - | - | - | - | | | | | | | | |
| 5.7 - 5.7 - Libraries | | 410 | 410 | - | - | - | - | - | - | - | | | | | | | | |
| Vote 6 - INFRASTRUCTURE SERVICES | | 19 808 | 39 774 | 23 854 | 24 899 | 24 235 | 24 235 | 26 983 | 26 821 | 27 703 | | | | | | | | |
| 6.1 - 6.1 - Roads and Streets | | 13 815 | 34 065 | 13 023 | 12 634 | 12 634 | 12 634 | 12 284 | 11 253 | 11 530 | | | | | | | | |
| 6.2 - 6.2 - Town planning | | 250 | 249 | 159 | 600 | 100 | 100 | 500 | 527 | 556 | | | | | | | | |
| 6.3 - 6.3 - Electricity | | 5 743 | 5 460 | 10 672 | 11 575 | 11 501 | 11 501 | 14 199 | 15 041 | 15 517 | | | | | | | | |
| Vote 7 - STRATEGIC SERVICES & LED | | 124 | 31 | 23 | - | - | - | - | - | - | | | | | | | | |
| 7.1 - IDP and LED | | 124 | 31 | 23 | - | - | - | - | - | - | | | | | | | | |
| Total Revenue by Vote | | 2 | 92 214 | 113 773 | 108 493 | 124 758 | 119 676 | 119 676 | 127 165 | 120 775 | 127 073 | | | | | | | |

GCR Great Kei - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2014/15 | | | 2015/16 | | | 2016/17 | | | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------|-----------------|--------------------|---------------------|------------------------|------------------------|----------------------|--|--|---|--|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | General Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | | | | | | |
| Expenditure by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | | 6 893 | 8 591 | 7 422 | 8 056 | 8 052 | 8 052 | 6 570 | 6 925 | 7 306 | | | | | | |
| 1.1 - Municipal Council | | 6 893 | 8 591 | 7 422 | 8 056 | 8 052 | 8 052 | 6 570 | 6 925 | 7 306 | | | | | | |
| 1.2 - Municipal Manager | | | | | | | | | | | | | | | | |
| Vote 2 - MUNICIPAL MANAGER | | 4 547 | 6 723 | 8 521 | 6 677 | 6 542 | 6 542 | 6 876 | 7 247 | 7 646 | | | | | | |
| 2.1 - Municipal manager | | 4 547 | 6 723 | 8 521 | 6 677 | 6 542 | 6 542 | 6 876 | 7 247 | 7 646 | | | | | | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION T | | 60 361 | 46 687 | 90 441 | 51 901 | 51 018 | 51 018 | 54 924 | 57 889 | 61 073 | | | | | | |
| 3.1 - 3.1 -Financial Management | | 60 361 | 46 687 | 90 441 | 51 901 | 51 018 | 51 018 | 54 924 | 57 889 | 61 073 | | | | | | |
| 3.2 - 3.2 -Information Technology | | | | | | | | | | | | | | | | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | | 7 771 | 12 923 | 14 590 | 12 067 | 14 772 | 14 772 | 13 440 | 14 165 | 14 944 | | | | | | |
| 4.1 - 4.1-Human Resources | | 7 771 | 12 923 | 14 590 | 12 067 | 14 772 | 14 772 | 13 440 | 14 165 | 14 944 | | | | | | |
| 4.2 - 4.2-Administration | | | | | | | | | | | | | | | | |
| Vote 5 - COMMUNITY SERVICES | | 22 048 | 10 697 | 10 695 | 13 816 | 13 307 | 13 307 | 23 404 | 24 667 | 26 024 | | | | | | |
| 5.1 - 5.1-Reluse | | 17 719 | 6 194 | 6 242 | 7 776 | 7 540 | 7 540 | 15 974 | 16 836 | 17 762 | | | | | | |
| 5.2 - 5.2-Amenities | | 1 061 | 1 353 | 2 385 | 2 526 | 2 593 | 2 593 | 2 521 | 2 657 | 2 804 | | | | | | |
| 5.3 - 5.3 -Traffic | | 2 078 | 1 982 | 2 068 | 3 512 | 3 174 | 3 174 | 4 909 | 5 174 | 5 458 | | | | | | |
| 5.4 - 5.4-Aged Care | | | 13 | | — | — | — | | | | | | | | | |
| 5.5 - 5.5-Other community | | 31 | 3 | | — | — | — | | | | | | | | | |
| 5.6 - 5.6-Cemeteries | | 487 | 253 | — | — | — | — | | | | | | | | | |
| 5.7 - 5.7-Libraries | | 672 | 899 | — | — | — | — | | | | | | | | | |
| Vote 6 - INFRASTRUCTURE SERVICES | | 18 273 | 20 825 | 24 047 | 26 960 | 26 393 | 26 393 | 23 844 | 25 132 | 26 514 | | | | | | |
| 6.1 - 6.1-Roads and Streets | | 16 530 | 11 040 | 11 047 | 12 145 | 11 599 | 11 599 | 8 945 | 9 428 | 9 947 | | | | | | |
| 6.2 - 6.2-Town planning | | 1 043 | 1 376 | 1 701 | 2 700 | 2 472 | 2 472 | 1 493 | 1 573 | 1 660 | | | | | | |
| 6.3 - 6.3-Electricity | | 701 | 8 409 | 11 300 | 12 114 | 12 321 | 12 321 | 13 406 | 14 130 | 14 907 | | | | | | |
| Vote 7 - STRATEGIC SERVICES & LED | | 2 625 | 3 092 | 3 919 | 7 566 | 6 559 | 6 559 | 5 530 | 5 829 | 6 150 | | | | | | |
| 7.1 - IDP and LED | | 2 625 | 3 092 | 3 919 | 7 566 | 6 559 | 6 559 | 5 530 | 5 829 | 6 150 | | | | | | |
| Vote 8 - [NAME OF VOTE 8] | | — | — | — | — | — | — | — | — | — | | | | | | |
| Total Expenditure by Vote | 2 | 122 519 | 109 537 | 159 635 | 127 043 | 126 644 | 126 644 | 134 587 | 141 855 | 149 657 | | | | | | |
| Surplus/(Deficit) for the year | 2 | (30 306) | 4 236 | (51 142) | (2 286) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | | | | |

References

1. Insert 'Vote', e.g. Department if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'Associate' to relevant Vote

EC 123 Great Kei - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2014/15 | | | 2015/16 | | | 2016/17 | | | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|----------------|-------|-----------------|---|----------------|-----------------|----------------|-----------------|----------------------|-------------------|---------------------|---|------------------------|--|
| | | Audited Outcome | | Audit | Audited Outcome | | Audit | Original Budget | | Adjusted Budget | FY18 Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | |
| | | R thousand | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | 2 | 17 103 | 17 309 | | 22 787 | | 17 600 | 24 516 | 24 516 | 24 516 | 25 791 | 27 184 | 26 679 | | | |
| Service charges - electricity revenue | 2 | 5 143 | 4 174 | | 6 581 | | 5 575 | 7 501 | 7 501 | 7 501 | 3 401 | 3 585 | 3 782 | | | |
| Service charges - water revenue | 2 | - | - | | - | | - | - | - | - | - | - | - | | | |
| Service charges - sanitation revenue | 2 | - | - | | - | | - | - | - | - | - | - | - | | | |
| Service charges - refuse revenue | 2 | 1 660 | 1 311 | | 9 258 | | 5 656 | 9 952 | 9 952 | 9 952 | 10 469 | 11 035 | 11 541 | | | |
| Service charges - other | | - | - | | - | | - | - | - | - | - | - | - | | | |
| Rental of facilities and equipment | | 233 | 317 | | 287 | | 250 | 315 | 315 | 315 | 277 | 292 | 308 | | | |
| Interest earned - external investments | | 271 | 896 | | 319 | | 518 | 214 | 214 | 214 | 225 | 237 | 251 | | | |
| Interest earned - outstanding debtors | | 6 187 | 4 670 | | 6 304 | | 5 814 | 6 917 | 6 917 | 6 917 | 2 104 | 2 218 | 2 340 | | | |
| Dividends received | | - | - | | - | | - | - | - | - | - | - | - | | | |
| Fines, penalties and forfeits | | 29 | 33 | | 105 | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | | | |
| Licences and permits | | 2 240 | 1 186 | | 1 412 | | 1 488 | 1 488 | 1 488 | 1 488 | 2 200 | 2 319 | 2 446 | | | |
| Agency services | | - | - | | - | | 200 | 100 | 100 | 100 | - | - | - | | | |
| Transfers and subsidies | | 42 637 | 48 787 | | 44 804 | | 39 036 | 38 966 | 38 966 | 38 966 | 45 547 | 44 600 | 47 280 | | | |
| Other revenue | 2 | 2 596 | 2 333 | | 908 | | 31 635 | 14 122 | 14 122 | 14 122 | 20 033 | 11 651 | 12 314 | | | |
| Gains on disposal of PPE | | - | - | | - | | 212 | 212 | 212 | 212 | - | - | - | | | |
| Total Revenue (excluding capital transfers and contributions) | | 79 399 | 80 708 | | 92 465 | | 109 387 | 104 306 | 104 306 | 104 306 | 110 049 | 103 122 | 109 043 | | | |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | 2 | 31 762 | 42 570 | | 48 740 | | 59 948 | 55 355 | 55 355 | 55 355 | 50 444 | 53 168 | 56 093 | | | |
| Remuneration of councillors | | 3 714 | 3 993 | | 4 157 | | 4 395 | 4 659 | 4 659 | 4 659 | 4 600 | 4 846 | 5 115 | | | |
| Debt impairment | 3 | 17 442 | 3 973 | | 10 237 | | 12 000 | 10 200 | 10 200 | 10 200 | 12 500 | 13 175 | 13 900 | | | |
| Depreciation & asset impairment | 2 | 37 967 | 25 267 | | 21 542 | | 15 000 | 15 000 | 15 000 | 15 000 | 25 000 | 26 350 | 27 799 | | | |
| Finance charges | | 1 367 | 1 238 | | 2 256 | | 664 | 664 | 664 | 664 | 665 | 701 | 739 | | | |
| Brick purchases | 2 | 7 262 | 7 954 | | 8 497 | | 8 764 | 8 764 | 8 764 | 8 764 | 8 700 | 9 170 | 9 674 | | | |
| Other materials | 8 | - | - | | 16 | | 50 | 50 | 50 | 50 | - | - | - | | | |
| Contracted services | | - | - | | - | | - | - | - | - | - | - | - | | | |
| Transfers and subsidies | | - | - | | - | | - | - | - | - | - | - | - | | | |
| Other expenditure | 4,5 | 21 097 | 24 456 | | 39 731 | | 26 222 | 31 953 | 31 953 | 31 953 | 32 678 | 34 442 | 36 337 | | | |
| Loss on disposal of PPE | | 1 908 | 85 | | 24 459 | | - | - | - | - | - | - | - | | | |
| Total Expenditure | | 122 519 | 109 537 | | 159 635 | | 127 043 | 126 644 | 126 644 | 126 644 | 134 587 | 141 855 | 149 657 | | | |
| Surplus/(Deficit) | | (43 121) | (28 829) | | (67 170) | | (17 657) | (22 339) | (22 339) | (22 339) | (24 538) | (38 733) | (40 614) | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 12 815 | 33 065 | | 16 028 | | 15 371 | 15 371 | 15 371 | 15 371 | 17 116 | 17 653 | 18 030 | | | |
| Transfers and subsidies - Capital (In-kind allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 6 | - | - | | - | | - | - | - | - | - | - | - | | | |
| Transfers and subsidies - capital (in-kind - all) | | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |
| Surplus/(Deficit) after capital transfers & contributions | | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |
| Taxation | | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |
| Surplus/(Deficit) after taxation | | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |
| Attributable to minorities | | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |
| Surplus/(Deficit) attributable to municipality | | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |
| Share of surplus/ (deficit) of associate | 7 | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |
| Surplus/(Deficit) for the year | | (30 306) | 4 236 | | (51 142) | | (2 286) | (6 968) | (6 968) | (6 968) | (7 422) | (21 080) | (22 584) | | | |

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SA1
- Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
- Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item, e.g. employee costs
- Repairs & maintenance detailed in Table A9 and Table SA3A(c)
- Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
- Equity method (Includes Joint Ventures)

EC123 Great Kei - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| Vote Description | Ref. | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
|--|--------|---------|---------|---------|----------------------|-----------------|-----------------|---|--------------------|-------------------|--------|
| | | | | | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | |
| R thousand | | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | | | | | | | | | | | |
| Vote 2 - MUNICIPAL MANAGER | | | | | | | | | | | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECH | | | | | | | | | | | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | | | | | | | | | | | |
| Vote 5 - COMMUNITY SERVICES | | | | | | | | | | | |
| Vote 6 - INFRASTRUCTURE SERVICES | | | | | | | | | | | |
| Vote 7 - STRATEGIC SERVICES & LED | | | | | | | | | | | |
| Vote 8 - [NAME OF VOTE 8] | | | | | | | | | | | |
| Vote 9 - [NAME OF VOTE 9] | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | |
| Capital multi-year expenditure sub-total | 7 | | | | | | | | | | |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | 8 | 143 | 36 | | | | | | | | |
| Vote 2 - MUNICIPAL MANAGER | - | 50 | - | | | | | | 40 | 42 | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECH | 93 | 1 275 | 132 | 1 350 | 750 | 750 | 750 | 260 | 274 | 289 | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | 13 | 70 | - | 200 | - | - | - | - | - | - | |
| Vote 5 - COMMUNITY SERVICES | 1 460 | 5 661 | - | 700 | - | - | - | 50 | 53 | 56 | |
| Vote 6 - INFRASTRUCTURE SERVICES | 15 006 | 27 133 | 13 473 | 15 454 | 14 864 | 14 864 | 14 864 | 17 277 | 17 727 | 18 108 | |
| Vote 7 - STRATEGIC SERVICES & LED | 150 | 40 | - | - | - | - | - | - | - | - | |
| Vote 8 - [NAME OF VOTE 8] | - | - | - | - | - | - | - | - | - | - | |
| Vote 9 - [NAME OF VOTE 9] | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - [NAME OF VOTE 10] | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - [NAME OF VOTE 11] | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - [NAME OF VOTE 12] | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - [NAME OF VOTE 13] | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - [NAME OF VOTE 14] | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - [NAME OF VOTE 15] | - | - | - | - | - | - | - | - | - | - | |
| Capital single-year expenditure sub-total | | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 15 614 | 17 627 | 18 096 | 18 497 |
| Total Capital Expenditure - Vote | | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 15 614 | 17 627 | 18 096 | 18 497 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 114 | 1 539 | 168 | 1 550 | 750 | 750 | 750 | 300 | 316 | 334 |
| Executive and council | 8 | 193 | 36 | - | - | - | - | - | 40 | 42 | 44 |
| Finance and administration | 106 | 1 345 | 132 | 1 550 | 750 | 750 | 750 | 260 | 274 | 289 | |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | - | 70 | - | - | - | - | - | - | 50 | 53 | 56 |
| Community and social services | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | - | 70 | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 15 023 | 26 062 | 13 473 | 11 454 | 10 864 | 10 864 | 10 864 | 11 247 | 11 327 | 11 708 | |
| Planning and development | 3 550 | 588 | - | - | - | - | - | - | 70 | 74 | 78 |
| Road transport | 11 473 | 25 474 | 13 473 | 11 454 | 10 864 | 10 864 | 10 864 | 11 177 | 11 253 | 11 630 | |
| Environmental protection | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | 1 593 | 6 701 | - | 4 700 | 4 000 | 4 000 | 4 000 | 6 030 | 6 400 | 6 400 | |
| Energy sources | 133 | 1 110 | - | 4 700 | 4 000 | 4 000 | 4 000 | 6 030 | 6 400 | 6 400 | |
| Water management | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | 1 460 | 5 591 | - | 750 | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 15 614 | 17 627 | 18 096 | 18 497 |
| Funded by: | | | | | | | | | | | |
| National Government | 10 923 | 31 226 | 13 473 | 15 454 | 14 864 | 14 864 | 14 864 | 17 207 | 17 653 | 18 030 | |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 10 923 | 31 226 | 13 473 | 15 454 | 14 864 | 14 864 | 14 864 | 17 207 | 17 653 | 18 030 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 5 807 | 3 146 | 168 | 2 250 | 750 | 750 | 750 | 420 | 443 | 467 | |
| Total Capital Funding | 7 | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 15 614 | 17 627 | 18 096 | 18 497 |

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projects expenditure required for yr2 and yr3)
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment – total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

17/18 Great Key - Table A6 Budgeted Financial Position

| Description | Ref | 2014/15 | | | 2015/16 | | | 2016/17 | | | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|--|--|---|--|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | | | | | |
| <i>£ thousand</i> | | | | | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | | | | | |
| Cash | | 901 | 185 | - | 185 | 1 035 | 1 035 | 1 035 | 3 495 | 3 684 | 3 886 | | | | | |
| Bank deposits and overdrafts | 1 | 20 774 | 1 362 | 13 | 1 371 | 2 601 | 2 601 | 2 601 | 56 | 59 | 62 | | | | | |
| Consumer debtors | 1 | 5 770 | 11 152 | 15 780 | 11 252 | 23 752 | 23 752 | 23 752 | 11 252 | 11 860 | 12 512 | | | | | |
| Other debts | | - | - | - | - | 1 000 | 1 000 | 1 000 | - | - | - | | | | | |
| Current element of long-term receivables | | - | - | - | - | - | - | - | - | - | - | | | | | |
| Inventories | 2 | - | 175 | 184 | 175 | 200 | 200 | 200 | - | - | - | | | | | |
| Total current assets | | 30 775 | 13 583 | 16 017 | 13 583 | 27 988 | 27 988 | 27 988 | 14 803 | 15 603 | 16 461 | | | | | |
| Non-current assets | | | | | | | | | | | | | | | | |
| Long-term receivables | | - | - | - | - | - | - | - | - | - | - | | | | | |
| Investments | | - | - | - | - | - | - | - | - | - | - | | | | | |
| Investment property | | 71 544 | 71 544 | 71 544 | 71 544 | 71 544 | 71 544 | 71 544 | 71 544 | 71 544 | 71 544 | | | | | |
| Investment in Associate | | - | - | - | - | - | - | - | - | - | - | | | | | |
| Property, plant and equipment | 3 | 294 182 | 303 213 | 269 895 | 303 213 | 304 813 | 304 813 | 304 813 | 269 895 | 284 469 | 300 115 | | | | | |
| Agricultural | | - | - | - | - | - | - | - | - | - | - | | | | | |
| Biological | | - | - | - | - | - | - | - | - | - | - | | | | | |
| Intangible | | 40 | 114 | 75 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | | | | | |
| Other non-current assets | | - | - | 36 | - | - | - | - | - | - | - | | | | | |
| Total non-current assets | | 365 766 | 374 871 | 341 549 | 374 871 | 376 471 | 376 471 | 376 471 | 341 552 | 356 126 | 371 772 | | | | | |
| TOTAL ASSETS | | 396 542 | 388 454 | 357 567 | 378 454 | 404 459 | 404 459 | 404 459 | 356 355 | 371 729 | 388 233 | | | | | |
| LIABILITIES | | | | | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | | | | | |
| Bank overdraft | 1 | - | - | 315 | - | - | - | - | - | - | - | | | | | |
| Borrowing | 4 | 628 | 487 | 798 | 487 | 337 | 337 | 337 | 418 | 441 | 465 | | | | | |
| Consumer deposits | | - | - | - | - | - | - | - | - | - | - | | | | | |
| Trade and other payables | 4 | 42 057 | 24 860 | 40 607 | 24 860 | 26 360 | 26 360 | 26 360 | 31 630 | 33 339 | 35 172 | | | | | |
| Provisions | | 1 231 | 971 | 1 002 | 971 | 971 | 971 | 971 | 1 002 | 1 056 | 1 114 | | | | | |
| Total current liabilities | | 43 925 | 26 319 | 42 722 | 26 319 | 27 669 | 27 669 | 27 669 | 33 050 | 34 835 | 36 751 | | | | | |
| Non current liabilities | | | | | | | | | | | | | | | | |
| Borrowing | | 1 510 | 1 024 | 700 | 1 024 | 1 054 | 1 054 | 1 054 | 265 | 279 | 295 | | | | | |
| Provisions | | 11 986 | 17 756 | 19 313 | 17 756 | 19 256 | 19 256 | 19 256 | 10 756 | 11 336 | 11 950 | | | | | |
| Total non current liabilities | | 13 496 | 18 779 | 20 013 | 18 779 | 20 309 | 20 309 | 20 309 | 11 021 | 11 616 | 12 255 | | | | | |
| TOTAL LIABILITIES | | 57 421 | 45 098 | 62 735 | 45 098 | 47 978 | 47 978 | 47 978 | 44 071 | 46 451 | 49 006 | | | | | |
| NET ASSETS | 5 | 339 123 | 343 357 | 294 831 | 343 357 | 356 482 | 356 482 | 356 482 | 312 284 | 325 278 | 339 227 | | | | | |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 339 123 | 343 357 | 294 831 | 343 357 | 356 482 | 356 482 | 356 482 | 312 284 | 325 278 | 339 227 | | | | | |
| Reserves | 4 | - | - | - | - | - | - | - | - | - | - | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | 339 123 | 343 357 | 294 831 | 343 357 | 356 482 | 356 482 | 356 482 | 312 284 | 325 278 | 339 227 | | | | | |

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

EC123 Graft Kel - Table A7 Budgeted Cash Flows

| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2018/19 | | | | Budget/Medium Term Revenue & Expenditure Framework | | | | | |
|---|-----|----------|----------|----------|----------------------|-----------------|-----------------|-----------------|--|-------------------|-------------------|---------------------|------------------------|------------------------|
| | | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Ful Year Forecast | Financial outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| £ thousand | | | | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | | |
| Property sales | | 5 258 | 11 460 | 16 339 | 17 000 | 17 000 | 17 000 | 17 000 | 17 000 | 18 736 | 19 449 | 21 214 | | |
| Service charges | | 5 444 | 5 571 | 11 515 | 13 230 | 12 923 | 12 923 | 12 923 | 12 923 | 9 977 | 10 463 | 11 364 | | |
| Other revenue | | 3 719 | 3 278 | 8 656 | 33 788 | 16 406 | 16 406 | 16 406 | 16 406 | 22 512 | 12 406 | 14 291 | | |
| Government operating | 1 | 42 637 | 48 799 | 44 348 | 39 036 | 38 966 | 38 966 | 38 966 | 38 966 | 15 512 | 44 000 | 47 791 | | |
| Government capital | 1 | 12 815 | 33 065 | 16 028 | 15 371 | 15 371 | 15 371 | 15 371 | 15 371 | 11 116 | 17 403 | 18 030 | | |
| Interest | | 6 458 | 5 567 | 6 623 | 6 332 | 1 396 | 1 396 | 1 396 | 1 396 | 2 329 | 2 455 | 2 590 | | |
| Dividends | | — | — | — | — | — | — | — | — | — | — | — | | |
| Payments | | | | | | | | | | | | | | |
| Suppliers and employees | | (41 091) | (90 679) | (89 768) | (99 379) | (99 341) | (99 341) | (99 341) | (99 341) | (96 240) | (102 870) | (107 561) | | |
| Finance charges | | (285) | (5 651) | (2 430) | (414) | (414) | (414) | (414) | (414) | (241) | (266) | (275) | | |
| Transfers and Grants | 1 | — | — | — | — | — | — | — | — | — | — | — | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 37 025 | 11 199 | 11 811 | 24 965 | 2 307 | 2 307 | 2 307 | 2 307 | 18 426 | 5 545 | 5 484 | | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 4 389 | — | — | — | — | — | — | — | — | — | — | | |
| Decrease (increase) in non-current debtors | | — | — | — | — | — | — | — | — | — | — | — | | |
| Decrease (increase) other non-current receivables | | — | — | — | — | — | — | — | — | — | — | — | | |
| Decrease (increase) in non-current investments | | — | — | — | — | — | — | — | — | — | — | — | | |
| Payments | | | | | | | | | | | | | | |
| Capital assets | | (18 730) | (29 559) | (13 641) | (17 714) | (15 614) | (15 614) | (15 614) | (15 614) | (17 627) | (18 096) | (18 497) | | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (12 341) | (29 559) | (13 641) | (17 714) | (15 614) | (15 614) | (15 614) | (15 614) | (17 627) | (18 096) | (18 497) | | |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | | |
| Short term loans | | — | — | — | — | — | — | — | — | — | — | — | | |
| Borrowing long term/refinancing | | — | — | — | — | — | — | — | — | — | — | — | | |
| Increase (decrease) in consumer deposits | | — | — | — | — | — | — | — | — | — | — | — | | |
| Payments | | | | | | | | | | | | | | |
| Repayment of borrowing | | (4 288) | (488) | (587) | (250) | (250) | (250) | (250) | (250) | (418) | (441) | (465) | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (4 288) | (488) | (587) | (250) | (250) | (250) | (250) | (250) | (418) | (441) | (465) | | |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 20 396 | (18 449) | (2 417) | 7 001 | (13 557) | (13 557) | (13 557) | (13 557) | 381 | (12 991) | (13 478) | | |
| Cash/cash equivalents at the year begin: | 2 | 609 | 21 005 | 2 156 | 4 082 | — | — | — | — | 3 495 | 3 876 | (9 115) | | |
| Cash/cash equivalents at the year end: | 2 | | 21 005 | 2 156 | (261) | 11 083 | (13 557) | (13 557) | (13 557) | 3 876 | (9 115) | (22 593) | | |

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

| | | | | | | | | | | |
|--|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total receipts | 82 790 | 107 729 | 104 009 | 124 758 | 102 062 | 102 062 | 102 062 | 115 513 | 107 875 | 113 442 |
| Total payments | (58 106) | (126 090) | (105 839) | (117 507) | (115 370) | (115 370) | (115 370) | (114 714) | (120 426) | (126 455) |
| | 24 684 | (18 361) | (1 830) | 7 251 | (13 307) | (13 307) | (13 307) | 799 | (12 550) | (13 013) |
| Borrowings & investments & c deposits | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (4 288) | (488) | (587) | (250) | (250) | (250) | (250) | (418) | (441) | (465) |
| | 20 396 | (18 849) | (2 417) | 7 001 | (13 557) | (13 557) | (13 557) | 381 | (12 991) | (13 478) |

FC123 Great Kei - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2014/15 | 2015/15 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium-Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|-------------------------|-------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full year Forecast | Pre-audit outcome | Budget Year 1 2018/19 | Budget Year 1+1 2019/20 | Budget Year 2+2 2020/21 |
| R thousand | | | | | | | | | | | |
| <u>Cash and investments available</u> | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 21 365 | 2 156 | (261) | 11 083 | (13 557) | (17 552) | (13 557) | 3 876 | (9 111) | (22 593) |
| Other current investments > 90 days | | | | (9) | (6 927) | 16 593 | 16 553 | 16 553 | (7 425) | 12 553 | 26 541 |
| Non-current assets - investments | | | | | | | | | | | |
| <u>Cash and investments available:</u> | | <u>21 365</u> | <u>2 156</u> | <u>(261)</u> | <u>2 155</u> | <u>3 036</u> | <u>3 036</u> | <u>3 036</u> | <u>3 551</u> | <u>3 142</u> | <u>3 948</u> |
| <u>Application of cash and investments</u> | | | | | | | | | | | |
| Unspent conditional transfers | | 20 006 | 5 | — | — | — | — | — | — | — | — |
| Unspent borrowing | | — | — | — | — | — | — | — | — | — | — |
| Statutory requirements | 2 | — | — | — | — | — | — | — | — | — | — |
| Other working capital requirements | 3 | 17 452 | 17 490 | 28 437 | 14 513 | 8 694 | 8 694 | 8 694 | 22 786 | 24 555 | 25 908 |
| Other provisions | | — | — | — | — | — | — | — | — | — | — |
| Long term investments committed | 4 | — | — | — | — | — | — | — | — | — | — |
| Reserves to be backed by cash/investments | 5 | — | — | — | — | — | — | — | — | — | — |
| <u>Total Application of cash and investments:</u> | | <u>37 652</u> | <u>17 494</u> | <u>28 437</u> | <u>14 513</u> | <u>8 694</u> | <u>8 694</u> | <u>8 694</u> | <u>22 786</u> | <u>24 555</u> | <u>25 908</u> |
| <u>Surplus/(shortfall)</u> | | <u>(16 647)</u> | <u>(15 338)</u> | <u>(28 689)</u> | <u>(12 357)</u> | <u>(5 658)</u> | <u>(5 658)</u> | <u>(5 658)</u> | <u>(5 236)</u> | <u>(20 812)</u> | <u>(21 960)</u> |

References

1. Must reconcile with Budgeted Cash Flows
 2. For example: VAT, taxation
 3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
 4. For example: sinking fund requirements for borrowing
 5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

| | | | | | | | | | | |
|----------------------|----------|----------|----------|----------|---------|---------|---------|----------|----------|----------|
| Debtors | 4 415 | 7 366 | 12 170 | 16 347 | 77 866 | 17 666 | 17 666 | 8 844 | 8 784 | 9 264 |
| Creditors due | 22 057 | 24 856 | 40 607 | 24 860 | 26 360 | 26 360 | 26 360 | 31 630 | 33 339 | 35 172 |
| Total | (17 652) | (17 490) | (28 437) | (14 513) | (8 694) | (8 694) | (8 694) | (22 786) | (24 555) | (25 908) |

Debtors collection assumptions

Balance outstanding - debtors

Resources to be booked by each investments

Reserves to be backed by

Housing Development Capital Requirements

Capital replacement

Sentiment

Other (161)

GC 123 Great Kei - Table 4(6) Basic service delivery measurement

| Description | Ref. | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2014/19 Medium-Term Revenue & Expenditure Framework | | |
|--|------|--|---------|---------|----------------------|-----------------|---------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Ind. Value Forecast | Budget Year 2016/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Household service targets: | | | | | | | | | | |
| Water: | 1 | | | | | | | | | |
| Used water inside dwelling | | 6 834 | 6 834 | 6 834 | 6 834 | 6 834 | 6 834 | | | |
| Used water inside yard (but not in dwelling) | | - | - | - | - | - | - | | | |
| Using public tap (at least min. service level) | 2 | - | - | - | - | - | - | | | |
| Other water supply (at least min. service level) | 4 | - | - | - | - | - | - | | | |
| | | Minimum Service Level and Above sub-total | | | 6 834 | 6 834 | 6 834 | 6 834 | 6 834 | 6 834 |
| Using public tap (< min. service level) | 3 | - | - | - | - | - | - | | | |
| Other water supply (< min. service level) | 4 | - | - | - | - | - | - | | | |
| No water supply | | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 | 1 941 |
| Total number of households | 5 | 8 774 | 8 774 | 8 774 | 8 774 | 8 774 | 8 774 | 8 774 | 8 774 | 8 774 |
| Sanitation/sewage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 3 210 | 3 210 | 3 210 | 3 210 | 3 210 | 3 210 | 3 210 | 3 210 | 3 210 |
| Flush toilet (with septic tank) | | - | - | - | - | - | - | | | |
| Chemical toilet | | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 | 392 |
| pit toilet (ventilated) | | 3 163 | 3 163 | 3 163 | 3 163 | 3 163 | 3 163 | 3 163 | 3 163 | 3 163 |
| Other toilet provisions (> min. service level) | | 1 967 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 |
| | | Minimum Service Level and Above sub-total | | | 8 752 | 8 752 | 8 752 | 8 752 | 8 752 | 8 752 |
| Bucket toilet | | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 |
| Other toilet provisions (< min. service level) | | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | 1 820 | 1 820 | 1 820 | 1 820 | 1 820 | 1 820 | 1 820 | 1 820 | 1 820 |
| | | Below Minimum Service Level sub-total | | | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 |
| Total number of households | 5 | 10 739 | 10 739 | 10 739 | 10 739 | 10 739 | 10 739 | 10 739 | 10 739 | 10 739 |
| Electricity: | | | | | | | | | | |
| Electricity (at least min. service level) | | 3 667 | 3 687 | 3 687 | 3 667 | 3 667 | 3 667 | 3 667 | 3 667 | 3 667 |
| Electricity - prepaid (min. service level) | | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | | | 3 687 | 3 687 | 3 687 | 3 667 | 3 667 | 3 667 |
| Electricity (< min. service level) | | - | - | - | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | | - | - | - | - | - | - | - | - | - |
| Other energy sources | | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | | | - | - | - | - | - | - |
| Total number of households | 5 | 3 687 | 3 687 | 3 687 | 3 687 | 3 687 | 3 687 | 3 687 | 3 687 | 3 687 |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 |
| | | Minimum Service Level and Above sub-total | | | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 |
| Removed less frequently than once a week | | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Using communal refuse dump | | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 | 473 |
| Using own refuse dump | | 4 462 | 4 462 | 4 462 | 4 462 | 4 462 | 4 462 | 4 462 | 4 462 | 4 462 |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | 1 143 | 1 143 | 1 143 | 1 143 | 1 143 | 1 143 | 1 143 | 1 143 | 1 143 |
| | | Below Minimum Service Level sub-total | | | 6 184 | 6 184 | 6 184 | 6 184 | 6 184 | 6 184 |
| Total number of households | 5 | 6 523 | 6 523 | 6 523 | 6 523 | 6 523 | 6 523 | 6 523 | 6 523 | 6 523 |
| Households receiving Free Basic Service | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (free minimum level service) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (50kwh per household per month) | | 2 532 | 2 532 | 2 532 | 2 532 | 2 532 | 2 532 | 2 532 | 2 532 | 2 532 |
| Refuse (removed at least once a week) | | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | 8 | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (50kwh per indigent household per month) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Refuse (removed once a week for indigent households) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | | |
| Total cost of FBS provided | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (6 kilolitres per household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (Rand per household per month) | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Electricity (kwh per household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (average litres per week) | | - | - | - | - | - | - | - | - | - |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPR4) | | | | | | | | | | |
| Property rates (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPR4) | | 2 008 | - | - | - | - | - | - | - | - |
| Water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | 1 006 | 1 006 | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | - | - | - | - | - | - | - | - | - |
| Housing - top structure subsidies | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | | 3 014 | 1 006 | - | - | - | - | - | - | - |

References

- 1 Include services provided by another entity, e.g. Eskom
- 2 Stand distance < 200m from dwelling
- 3 Stand distance > 200m from dwelling
- 4 Borehole, spring, rain-water tank etc
- 5 Must agree to total number of households in municipal area (informal settlements receiving services must be included)
- 6 Include value of subsidy provided by municipality above provincial subsidy level
- 7 Show number of households receiving at least these levels of services completely free (informal settlements must be included)
- 8 Must reflect the cost to the municipality of providing the Free Basic Service
- 9 Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

EC123 Great Kai - Supporting Table S1 Supporting detail to 'Budgeted Financial Performance'

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- 1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)**

2. Must reconcile to supporting documentation on staff salaries

3. Insert one category where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any unmet obligations*

5. The 'net total' must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by revenue foregone*

7. Separate contribution may have to be given in including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c

10. Only applicable to municipalities that have adopted the revaluation method in GRAP 17. The aim is to prevent overstating depreciation and asset impairment*

FC123 Great Kei - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2015/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-judgment outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | |
| Call creditors | | 29 104 | 19 71 | 53 | 19 71 | 2 001 | 2 001 | 2 001 | 56 | 59 | 62 |
| Other current investments | | | | | | | | | ~ | ~ | ~ |
| Total Call investment deposits | 2 | 29 104 | 19 71 | 53 | 19 71 | 2 001 | 2 001 | 2 001 | 56 | 59 | 62 |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | 9 770 | 11 252 | 15 780 | 11 252 | 23 752 | 23 752 | 23 752 | 23 752 | 25 035 | 26 412 |
| Less: Provision for debt impairment | | | | | | | | | (12 500) | (13 175) | (13 900) |
| Total Consumer debtors | 3 | 9 770 | 11 252 | 15 780 | 11 252 | 23 752 | 23 752 | 23 752 | 11 252 | 11 860 | 12 512 |
| Debt impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | | | | | | | | 3 973 | 4 188 | 4 418 |
| Contributions to the provision | | | | | | | | | 4 196 | 4 422 | 4 665 |
| Bad debts written off | | | | | | | | | 6 042 | 6 368 | 6 718 |
| Balance at end of year | | | | | | | | | 14 211 | 14 978 | 15 802 |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 294 182 | 303 213 | 269 895 | 303 213 | 304 813 | 304 813 | 304 813 | 269 895 | 284 469 | 300 115 |
| Leases recognised as PPE | 3 | | | | | | | | | | |
| Less: Accumulated depreciation | | | | | | | | | | | |
| Total Property, plant and equipment (PPE) | 2 | 294 182 | 303 213 | 269 895 | 303 213 | 304 813 | 304 813 | 304 813 | 269 895 | 284 469 | 300 115 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | — | — | — | | | | | | | |
| Current portion of long-term liabilities | | 628 | 487 | 798 | 487 | 337 | 337 | 337 | 418 | 441 | 465 |
| Total Current liabilities - Borrowing | | 628 | 487 | 798 | 487 | 337 | 337 | 337 | 418 | 441 | 465 |
| Trade and other payables | | | | | | | | | | | |
| Trade and other creditors | | 22 067 | 24 856 | 40 607 | 24 860 | 26 360 | 26 350 | 26 360 | 31 630 | 33 339 | 35 172 |
| Unspent conditional transfers | | 20 000 | 5 | ~ | — | — | — | — | — | — | — |
| VAT | | — | — | — | — | — | — | — | — | — | — |
| Total Trade and other payables | 2 | 42 067 | 24 860 | 40 607 | 24 860 | 26 360 | 26 350 | 26 360 | 31 630 | 33 339 | 35 172 |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | 4 | 1 510 | 1 024 | 700 | 1 024 | 1 054 | 1 054 | 1 054 | 265 | 279 | 295 |
| Finance leases (including PPP asset element) | | — | — | — | — | — | — | — | | | |
| Total Non current liabilities - Borrowing | | 1 510 | 1 024 | 700 | 1 024 | 1 054 | 1 054 | 1 054 | 265 | 279 | 295 |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | 11 986 | 17 756 | 19 313 | 17 756 | 9 756 | 9 756 | 9 756 | 9 756 | 10 282 | 10 848 |
| List other major provision items | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | — | — | — | — | 9 500 | 9 500 | 9 500 | 1 000 | 1 054 | 1 112 |
| Other | | | | | | — | — | — | | | |
| Total Provisions - non-current | | 11 986 | 17 756 | 19 313 | 17 756 | 19 256 | 19 256 | 19 256 | 10 756 | 11 336 | 11 960 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | — | | | | | | | (6 968) | (14 390) | (35 470) |
| GRAP adjustments | | | | | | | | | | | |
| Restated balance | | — | — | — | — | — | — | — | (6 968) | (14 390) | (35 470) |
| Surplus/(Deficit) | | (30 306) | 4 236 | (51 142) | (2 286) | (6 968) | (5 368) | (5 968) | (7 422) | (21 080) | (22 584) |
| Appropriations to Reserves | | | | | | | | | | | |
| Transfers from Reserves | | | | | | | | | | | |
| Depreciation offsets | | | | | | | | | | | |
| Other adjustments | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 1 | (30 306) | 4 236 | (51 142) | (2 286) | (6 968) | (5 368) | (5 968) | (14 390) | (35 470) | (58 054) |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | | | | | | | | | | |
| Capital replacement | | | | | | | | | | | |
| Self-insurance | | | | | | | | | | | |
| Other reserves | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | |
| Total Reserves | 2 | — | — | — | — | — | — | — | — | — | — |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | (30 306) | 4 236 | (51 142) | (2 286) | (6 968) | (5 368) | (5 968) | (14 390) | (35 470) | (58 054) |

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services

EC123 Great Kei - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective | Title | Fiscal Code | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|--|--|-------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | | |
| To ensure that the municipality has effective revenue collection system consistent with Section 95 of the MSA and municipality's credit and debt control policy (Section 64 MFMA) by June 2022 | 5% Increase | FM07 | | 17 703 | 17 000 | 22 787 | 17 000 | 24 516 | 24 516 | 25 741 | 27 184 | 28 679 |
| To enhance the enforcement of National Road Traffic Act 93 of 1996, by-laws and safeguards municipal assets by June 2022 | 600 learners license and 600 drivers license and 120 drivers renewal | FM11 | | 2 268 | 1 219 | 1 517 | 1 491 | 1 491 | 1 491 | 2 203 | 2 322 | 2 449 |
| To ensure improved solid waste management by June 2022 | 80 additional households with access to refuse removal. | SD09 | | 1 660 | 1 311 | 9 258 | 5 656 | 9 982 | 9 952 | 10 469 | 11 035 | 11 641 |
| To increase access to electricity to Great Kei Communities by 2022 | 1 Application submitted as at end October 2018 | SD04 | | 5 743 | 4 174 | 6 382 | 7 575 | 7 501 | 7 501 | 3 401 | 3 585 | 3 782 |
| To ensure provision of public amenities by June 2022 | 11 public amenities to be constructed | SD02 | | 357 | 250 | 111 | 250 | 315 | 315 | 629 | 663 | 700 |
| To ensure that National Building Regulations are adhered to by 2022 | 100% Buildings plans submitted | | | 250 | 500 | 159 | 600 | 100 | 100 | 500 | 527 | 556 |
| To have effective and efficient expenditure management processes and systems by 2022 | Payment of salaries and allowances within prescribed time | FM03 | | 61 498 | 86 513 | 66 269 | 89 841 | 73 457 | 73 457 | 80 097 | 71 295 | 75 005 |
| To ensure a fully capacitated and competent workforce and council for the enhancement of performance and service delivery. | Full skills and competency audits conducted to all employees | ID016 | | 2 734 | 2 805 | 2 010 | 2 345 | 2 345 | 2 345 | 2 415 | 2 415 | 2 415 |
| To ensure that the municipality has effective revenue collection system consistent with Section 95 of the MSA and municipality's credit and debt control policy (Section 64 MFMA) by June 2022 | 5% Increase | FM07 | | - | - | - | - | - | - | 1 680 | 1 750 | 1 846 |
| Allocations to other priorities | | | | 2 | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | | 92 214 | 113 773 | 108 493 | 124 758 | 119 676 | 119 676 | 127 165 | 120 775 | 127 073 |

References

1 Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2 Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance

EC123 Great Kei - Supporting Table 5A: Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2018/19 | | | Current Year 2019/20 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|------------------|---|------------------------|------------------------|---------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | FY19/20 Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | |
| R thousand | | | | | | | | | | | | | |
| To ensure improvement of audit outcomes through reduction of audit findings by June 2022 | Reduction of audit findings | FM09 | | 5 086 | 3 116 | 3 292 | 1 500 | 2 500 | 2 500 | 2 500 | 2 635 | 2 730 | |
| To have effective and efficient expenditure management processes and systems by 2022 | Payment of salaries and allowances within prescribed time | FM03 | | 35 525 | 46 563 | 52 897 | 54 344 | 60 014 | 60 014 | 50 444 | 53 168 | 56 093 | |
| To create a conducive environment for SMME's and Cooperatives to access economic opportunities by June 2022 | 5 SMMES Supported | LED6 | | 920 | 80 | 113 | 100 | 100 | 100 | 200 | 211 | 222 | |
| To ensure that the municipality has effective revenue collection system consistent with Section 95 of the MSA and municipality's | 100% Beneficiary Subsidization of customers that have claimed | FM08 | | 300 | 447 | 1 252 | 1 500 | 1 095 | 1 095 | 1 300 | 1 370 | 1 446 | |
| To increase access to electricity in Great Kei Communities by 2022 | 1 project for upgrading Electrical Network for 18/19 | SD05 | | 7 262 | 7 954 | 8 497 | 8 764 | 8 764 | 8 764 | 8 700 | 9 170 | 9 674 | |
| To ensure proper management and maintenance of GKM assets by June 2022 | Reviewed asset policy and maintenance of asset register | FM01 | | 433 | 1 141 | 820 | 800 | 800 | 800 | 800 | 843 | 890 | |
| To Maintain effective and efficient information and technology systems by June 2022 | Upgrading and maintenance of ICT infrastructure and systems | FM04 | | 398 | 493 | 606 | 1 000 | 1 000 | 1 000 | 1 655 | 1 744 | 1 840 | |
| To ensure a fully capacitated and competent workforce and council for the enhancement of performance and service delivery. | Full skills and competency audits conducted to all employees | ID016 | | 424 | 214 | 300 | 500 | 500 | 500 | 200 | 211 | 222 | |
| To maintain effective and efficient procurement by June 2022 | By ensuring adherence to Supply Chain Management Regulations | FM02 | | 71 170 | 49 229 | 91 858 | 49 036 | 51 872 | 51 872 | 68 788 | 72 502 | 76 490 | |
| Allocations to other priorities | | | | | | | | | | | | | |
| Total Expenditure | | | | 1 | 122 519 | 109 537 | 159 635 | 127 043 | 126 644 | 126 644 | 134 587 | 141 855 | 149 657 |

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance

EC12: Great Kei - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective R thousand | Goal Ref. | Goal Code | 2014/15 | | | 2015/16 | | | 2016/17 | | | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|---|--------------|-----------------|---------|---------|-----------------|---------|---------|-----------------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Audited Outcome | | | Audited Outcome | | | Audited Outcome | | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| | | | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 | 2018/19 | 2019/20 | 2020/21 |
| To ensure accessible roads within the Great Kei Local Municipal Area by June 2022 | 5km of gravel roads to be constructed in 2018/19 | SD01 | 2 954 | 10 312 | 3 109 | 5 644 | 5 644 | 5 644 | 6 677 | 6 732 | 7 119 | | | | | | |
| To increase access to electricity in Great Kei Communities by 2022 | 1 project for Electrification Project 18/19 by | SD05 | 133 | 1 110 | 2 673 | 4 000 | 4 000 | 4 000 | 6 000 | 6 400 | 6 400 | | | | | | |
| To ensure improved solid waste management by June 2022 | 80 additional households will have access to refuse removal | SD09 | 1 450 | 5 591 | — | 700 | — | — | 1 000 | 1 000 | 1 000 | | | | | | |
| To ensure provision of public amenities by June 2022, | 2 multi-purpose centers | SD02 | 3 206 | 8 187 | 3 139 | 5 200 | 5 200 | 5 200 | 2 700 | 2 700 | 2 700 | | | | | | |
| To ensure provision of public amenities by June 2022, | 1 community hall- Mzwini and 1 Komga Agri Park | SD02 | 2 761 | 4 666 | 4 028 | — | — | — | 1 000 | 1 000 | 1 000 | | | | | | |
| To ensure provision of public amenities by June 2022, | 2 day care centers and 1 community hall | SD02 | 2 774 | 2 309 | — | — | — | — | — | — | — | | | | | | |
| To ensure that National Building Regulations are adhered to by 2022 | Ensuring controlled building within the GKM area | G | 3 400 | 538 | — | — | — | — | — | — | — | | | | | | |
| To Maintain effective and efficient Information and technology systems by June 2022 | Upgrading and maintenance of ICT infrastructure and systems | FM04 | 42 | 1 659 | 691 | 2 170 | 770 | 770 | 250 | 254 | 278 | | | | | | |
| | | I | | | | | | | | | | | | | | | |
| | | J | | | | | | | | | | | | | | | |
| | | K | | | | | | | | | | | | | | | |
| | | L | | | | | | | | | | | | | | | |
| | | M | | | | | | | | | | | | | | | |
| | | N | | | | | | | | | | | | | | | |
| | | O | | | | | | | | | | | | | | | |
| | | P | | | | | | | | | | | | | | | |
| Allocations to other priorities | | 3 | | | | | | | | | | | | | | | |
| Total Capital Expenditure | | 1 | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 17 627 | 18 096 | 18 497 | | | | | | |
| References | | | | | | | | | | | | | | | | | |

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance

1.1.2.1 West KZN - Supporting Table SA11 Property rates summary

| Description | Ref | 2014/15 Audited Outcome | 2015/16 Budgeted Outcome | 2015/16 Audited Outcome | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-------------------------------|--------------------------------|-------------------------------|----------------------|--------------------|-----------------------|---|---------------------------|---------------------------|
| | | | | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year +1 2018/19 | Budget Year +2 2019/20 | Budget Year +3 2020/21 |
| <u>Valuation:</u> | | | | | | | | | | |
| Value of land (R'000) | 1 | 114 9430 | | | | | | | | |
| No. of properties used | 2 | | 2015/2016 | 2015/2016 | 2015/2016 | | | | | |
| No. of buildings used (%) | 3 | Yes | Yes | Yes | Yes | | | | | |
| No. of residential properties used (%) | 4 | Yes | Yes | Yes | Yes | | | | | |
| No. of non-residential properties used (%) | 5 | No | No | No | No | | | | | |
| No. of residential valuers (FTE) | 6 | 1 | 1 | 1 | 1 | | | | | |
| No. of non-residential valuers (FTE) | 7 | 26 | 26 | 26 | 26 | | | | | |
| No. of internal valuers (FTE) | 8 | | | | | | | | | |
| No. of external valuers (FTE) | 9 | | | | | | | | | |
| No. of additional valuers (FTE) | 10 | | | | | | | | | |
| Valuation appeal board established? (Y/N) | 11 | Yes | Yes | Yes | Yes | | | | | |
| Implementation time of new valuation (in months) | 12 | 01/07/2014 | 01/07/2015 | 01/07/2015 | 01/07/2015 | | | | | |
| No. of properties | 13 | | 11 874 | 11 874 | 11 874 | | | | | |
| No. of sectional title values | 14 | | | | | | | | | |
| No. of unreasonably difficult properties (%) | 15 | | | | | | | | | |
| No. of supplementary valuations | 16 | 2 | 1 | 1 | 1 | | | | | |
| No. of valuation roll amendments | 17 | 1 | 1 | 1 | 1 | | | | | |
| No. of objections by rate payers | 18 | 203 | 11 | 11 | 11 | | | | | |
| No. of appeals by rate payers | 19 | 37 | - | - | - | | | | | |
| No. of successful objections | 20 | 115 | 11 | 11 | 11 | | | | | |
| No. of successful objections > 10% | 21 | | 1 | 1 | 1 | | | | | |
| Supplementary valuation | 22 | | | 1 | 1 | | | | | |
| Public service infrastructure value (Rm) | 23 | | 30 | 30 | 30 | | | | | |
| Municipality owned property value (Rm) | 24 | | 69 | 69 | 69 | | | | | |
| <u>Valuation reductions:</u> | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | 25 | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | 26 | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | 27 | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | 28 | | | | | | | | | |
| Valuation reductions-public worship (Rm) | 29 | | | | | | | | | |
| Valuation reductions-other (Rm) | 30 | | | | | | | | | |
| <u>Total valuation reductions:</u> | | | | | | | | | | |
| Total value used for rating (Rm) | 31 | 20 | 20 | 20 | 20 | | | | | |
| Total land value (Rm) | 32 | 3 821 | 3 821 | 3 821 | 3 821 | | | | | |
| Total value of improvements (Rm) | 33 | 3 821 | 3 821 | 3 821 | 3 821 | | | | | |
| Total market value (Rm) | 34 | 3 821 | 3 821 | 3 821 | 3 821 | | | | | |
| <u>Rating:</u> | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | 35 | Yes | Yes | Yes | Yes | | | | | |
| Differential rates used? (Y/N) | 36 | Yes | Yes | Yes | Yes | | | | | |
| Limit on annual rate increase (s20)? (Y/N) | 37 | No | No | No | Yes | | | | | |
| Special rating area used? (Y/N) | 38 | Yes | Yes | Yes | No | | | | | |
| Phasing-in properties s21 (number) | 39 | Yes | Yes | Yes | Yes | | | | | |
| Rates policy accompanying budget? (Y/N) | 40 | Yes | Yes | Yes | Yes | | | | | |
| Fixed amount minimum value (R'000) | 41 | | | | | | | | | |
| Non-residential prescribed ratio s19? (%) | 42 | | | | | | | | | |
| <u>Rate revenue:</u> | | | | | | | | | | |
| Rate revenue budget (R'000) | 43 | 19 008 | 19 008 | 19 008 | 19 008 | | | | | |
| Rate revenue expected to collect (R'000) | 44 | 19 008 | 19 008 | 19 008 | 19 008 | | | | | |
| Expected cash collection rate (%) | 45 | 100.0% | 100.0% | 100.0% | 100.0% | | | | | |
| Special rating areas (R'000) | 46 | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | 47 | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | 48 | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | 49 | | | | | | | | | |
| Rebates, exemptions - other (R'000) | 50 | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | 51 | | | | | | | | | |
| Total rebates,exemptions,reductns,discls (R'000) | 52 | | | | | | | | | |

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Ex. C3. Grant Kesi - Supporting Table SA15 Investment particulars by type

| Investment Type | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year /2018/19 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|-----------------------|-----------------|--------------------|---|--|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1, Budget Year +2 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| Investment in municipality | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | 20 104 | 1 971 | 53 | 1 971 | 2 001 | 2 001 | 56 | 59 | 62 |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipality sub-total | 1 | 20 104 | 1 971 | 53 | 1 971 | 2 001 | 2 001 | 56 | 59 | 62 |
| Entities | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | |
| Consolidated total: | | 20 104 | 1 971 | 53 | 1 971 | 2 001 | 2 001 | 56 | 59 | 62 |

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

EC123 Great Kei - Supporting Table SA18 Transfers and grant receipts

| Description R thousand | Ref. | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | | | | | | | | |
|---|------|---------------|---------------|---------------|----------------------|-----------------|-----------------|---|---------------------|------------------------|--|--|--|--|--|--|--|--|
| | | | | | Audited Outcome | Original Budget | Adjusted Budget | Fell Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | | | | | | | | |
| | | | | | | | | | 2018/19 | 2019/20 | | | | | | | | |
| RECEIPTS: | | | | | | | | | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | | | | | | | | | |
| National Government: | | 40 196 | 47 007 | 46 457 | 42 505 | 42 556 | 42 556 | 47 737 | 50 590 | 53 270 | | | | | | | | |
| Local Government Equitable Share | | 36 762 | 42 202 | 39 452 | 34 997 | 34 948 | 34 948 | 36 154 | 41 775 | 44 455 | | | | | | | | |
| Municipal Systems Improvement | | 934 | 930 | — | — | — | — | — | — | — | | | | | | | | |
| Finance Management | | 1 500 | 1 875 | 2 010 | 2 345 | 2 345 | 2 345 | 2 415 | 2 415 | 2 415 | | | | | | | | |
| EPWP Incentive | | 1 000 | 1 000 | 1 000 | 1 263 | 1 263 | 1 263 | 1 168 | — | — | | | | | | | | |
| Integrated National Electrification Programme | | — | 1 000 | 4 005 | 4 000 | 4 000 | 4 000 | 6 000 | 6 400 | 6 400 | | | | | | | | |
| Other transfers/grants [insert description] | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| Provincial Government: | | 2 141 | 1 753 | 2 341 | 431 | 410 | 410 | 3 810 | 410 | 410 | | | | | | | | |
| Sport and Recreation | | 410 | 410 | 410 | 431 | 410 | 410 | 410 | 410 | 410 | | | | | | | | |
| DEDEAT EPWP Funding | | — | — | — | — | — | — | 3 400 | — | — | | | | | | | | |
| Treasury Grant | | 1 731 | 1 343 | 1 931 | — | — | — | — | — | — | | | | | | | | |
| District Municipality: | | — | 31 | 1 | — | — | — | — | — | — | | | | | | | | |
| IEC Grant | | — | 31 | 1 | — | — | — | — | — | — | | | | | | | | |
| Other grant providers: | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| [insert description] | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 42 637 | 48 791 | 48 809 | 43 036 | 42 966 | 42 966 | 51 547 | 51 000 | 53 680 | | | | | | | | |
| Capital Transfers and Grants | | | | | | | | | | | | | | | | | | |
| National Government: | | 32 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | | 32 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | | | | | | | | |
| Other capital transfers/grants [insert desc] | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| Provincial Government: | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| Other capital transfers/grants [insert description] | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| District Municipality: | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| IEC Grant | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| Other grant providers: | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| [insert description] | | — | — | — | — | — | — | — | — | — | | | | | | | | |
| Total Capital Transfers and Grants | 5 | 32 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | | | | | | | | |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 75 452 | 81 856 | 60 832 | 54 407 | 54 337 | 54 337 | 62 663 | 62 253 | 65 310 | | | | | | | | |

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED, not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (*Not Grant Receipts*)

EC021 Great Kei - Supporting Table S413 Expenditure on transfers and grant programme

| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|----------------|----------------|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Owing Direct | Adjusted Budget | Full Year Forecast | Budget Year +1 | Budget Year +1 | Budget Year +2 | |
| EXPENDITURE. | | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | | |
| National Government: | | 40 496 | 47 007 | 46 367 | 42 585 | 42 586 | 42 586 | 47 717 | 50 590 | 53 279 | |
| Local Government Equitable Share | | 36 752 | 42 202 | 39 452 | 34 597 | 34 548 | 34 548 | 38 154 | 41 775 | 44 455 | |
| Municipal Systems Improvement | | 534 | 930 | - | - | - | - | - | - | - | |
| Finance Management | | 1 800 | 1 875 | 2 010 | 2 345 | 2 345 | 2 345 | 2 415 | 2 415 | 2 415 | |
| EPWP Incentive | | 1 000 | 1 000 | 1 000 | 1 263 | 1 263 | 1 263 | 1 168 | - | - | |
| Integrated National Electrification Programme | | - | 1 000 | 4 005 | 4 000 | 4 000 | 4 000 | 6 000 | 6 400 | 6 400 | |
| Other transfers/grants [insert description] | | - | - | - | - | - | - | - | - | - | |
| Provincial Government: | | 2 141 | 1 753 | 2 341 | 431 | 419 | 419 | 3 810 | 410 | 410 | |
| Sport and Recreation | | 410 | 410 | 410 | 431 | 410 | 410 | 410 | 410 | 410 | |
| DEDEAT EPWP Funding | | - | - | - | - | - | - | 3 400 | - | - | |
| Treasury Grant | | 1 731 | 1 343 | 1 931 | - | - | - | - | - | - | |
| District Municipality: | | - | 31 | 1 | - | - | - | - | - | - | |
| IEC Grant | | - | 31 | 1 | - | - | - | - | - | - | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - | |
| [insert description] | | - | - | - | - | - | - | - | - | - | |
| Total operating expenditure of Transfers and Grants: | | 42 637 | 48 791 | 48 809 | 43 036 | 42 986 | 42 968 | 51 547 | 51 000 | 53 680 | |
| Capital expenditure of Transfers and Grants | | | | | | | | | | | |
| National Government: | | 12 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | |
| Municipal Infrastructure Grant (MIG) | | 12 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | |
| Other capital transfers/grants [insert desc] | | - | - | - | - | - | - | - | - | - | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - | |
| Other capital transfers/grants [insert description] | | - | - | - | - | - | - | - | - | - | |
| District Municipality: | | - | - | - | - | - | - | - | - | - | |
| IEC Grant | | - | - | - | - | - | - | - | - | - | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - | |
| [insert description] | | - | - | - | - | - | - | - | - | - | |
| Total capital expenditure of Transfers and Grants | | 12 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 55 452 | 81 856 | 60 832 | 54 407 | 54 337 | 54 337 | 62 663 | 62 253 | 65 310 | |

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

EC123 Great Net - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description in thousands | Ref | 2014/15 | | | 2015/16 | | | Current Year 2016/17 | | | 2016/19 Medium Term Revenue & Expenditure Framework | | |
|---|-----|--------------------|---------------------|--------------------|--------------------|--------------------|-------------------------|------------------------|---------------------------|---------------------------|---|--|--|
| | | Audited Outcome | Budgeted Outcome | Audited Outcome | Original Budget | Adjusted Budget | Fiscal Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | | | |
| Operating transfers and grants: | 1.3 | | | | | | | | | | | | |
| National Government: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | 5 | | | | | | | | | |
| Current year receipts | | 42 227 | 42 002 | 46 462 | 42 605 | 42 556 | 42 556 | 47 737 | 50 590 | 53 270 | | | |
| Conditions met - transferred to revenue | | 42 227 | 42 002 | 46 467 | 42 605 | 42 556 | 42 556 | 47 737 | 50 590 | 53 270 | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | | | | |
| Current year receipts | | 410 | 410 | 410 | 431 | 430 | 410 | 3 810 | 410 | 410 | | | |
| Conditions met - transferred to revenue | | 410 | 410 | 410 | 431 | 430 | 410 | 3 810 | 410 | 410 | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | | | | |
| District Municipality: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | | | | |
| Current year receipts | | | 31 | 1 | | | | | | | | | |
| Conditions met - transferred to revenue | | | 31 | 1 | | | | | | | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | | | | |
| Current year receipts | | | 1 343 | 1 931 | | | | | | | | | |
| Conditions met - transferred to revenue | | | 1 343 | 1 931 | | | | | | | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | | | | |
| Total operating transfers and grants revenue | | 42 637 | 48 787 | 48 609 | 43 036 | 42 966 | 42 966 | 51 547 | 51 000 | 53 580 | | | |
| Total operating transfers and grants - CTBM | 2 | | | | | | | | | | | | |
| Capital transfers and grants: | 1.3 | | | | | | | | | | | | |
| National Government: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | | | | |
| Current year receipts | | 32 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | | | |
| Conditions met - transferred to revenue | | 32 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | | | |
| Conditions still to be met - transferred to liabilities | | 20 000 | | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | | | | |
| Current year receipts | | | | | | | | | | | | | |
| Conditions met - transferred to revenue | | | | | | | | | | | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | | | | |
| District Municipality: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | | | | |
| Current year receipts | | | | | | | | | | | | | |
| Conditions met - transferred to revenue | | | | | | | | | | | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | | | | |
| Current year receipts | | | | | | | | | | | | | |
| Conditions met - transferred to revenue | | | | | | | | | | | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | | | | |
| Total capital transfers and grants revenue | | 12 815 | 33 065 | 12 023 | 11 371 | 11 371 | 11 371 | 11 116 | 11 253 | 11 630 | | | |
| Total capital transfers and grants - CTBM | 2 | 20 000 | | | | | | | | | | | |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 55 452 | 81 852 | 60 632 | 54 407 | 54 337 | 54 337 | 62 663 | 62 253 | 65 310 | | | |
| TOTAL TRANSFERS AND GRANTS - CTBM | | 20 000 | | | | | | | | | | | |

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

| | | | | | | | | | |
|-------------|-------|-------|---------|---------|---------|---------|---------|---------|---------|
| Check opex | 0 | 0 | 4 005 | 4 000 | 4 000 | 4 000 | 6 000 | 6 400 | 6 400 |
| Check capex | 1 892 | 1 839 | (1 449) | (4 093) | (3 493) | (3 493) | (6 091) | (6 400) | (6 400) |

EF 122: Great Kei - Supporting "able SA22 Summary councillor and staff benefits"

| Category | Audited Outcome | Audited Outcome | Current Year 2017/18 | 2018/19 Current Year Revenue & Expenditure Framework | | | |
|--|---------------------|------------------------|------------------------|--|---------------|------------------------|---------------|
| | | | | Budget Year 2018/19 | | Budget Year +1 2019/20 | |
| | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | A | B | C | D |
| Councillors / Political Office Bearers plus Other | | | | | | | |
| Basic Salaries and Wages | 2 731 | 2 812 | 2 867 | 3 000 | 3 190 | 3 180 | 3 239 |
| Pension and UIF Contributions | - | - | - | - | - | - | - |
| Medical Aid Contributions | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 706 | 840 | 854 | 1 000 | 1 060 | 975 | 1 028 |
| Cellphone Allowance | 318 | 318 | 299 | 356 | 378 | 378 | 347 |
| Housing Allowances | - | - | - | - | - | - | - |
| Other benefits and allowances | - | 23 | 36 | 39 | 41 | 41 | 57 |
| Sub Total - Councillors | 3 259 | 3 993 | 4 137 | 4 345 | 4 659 | 4 659 | 4 600 |
| % Increase | 4 | 6.2% | 4.7% | 5.7% | 6.0% | - | (1.3%) |
| Senior Managers of the Municipality | | | | | | | |
| Basic Salaries and Wages | 1 763 | 2 274 | 2 435 | 3 031 | 4 033 | 4 033 | 2 813 |
| Pension and UIF Contributions | 38 | 95 | 229 | 427 | 427 | 427 | 45 |
| Medical Aid Contributions | - | - | - | 66 | 66 | 66 | - |
| Overtime | - | - | - | - | - | - | - |
| Performance Bonus | - | 176 | 189 | 360 | 190 | 190 | 210 |
| Motor Vehicle Allowance | 3 | 568 | 259 | 623 | 623 | 623 | 380 |
| Cellphone Allowance | 3 | 66 | 41 | 131 | 39 | 39 | 401 |
| Housing Allowances | 3 | 213 | 126 | 135 | 135 | 135 | 401 |
| Other benefits and allowances | 3 | - | - | - | - | - | - |
| Payments in lieu of leave | - | - | - | - | - | - | - |
| Long service awards | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | 2 740 | 2 971 | 3 278 | 5 764 | 5 512 | 5 512 | 3 828 |
| % Increase | 4 | 8.4% | 10.3% | 75.9% | (4.4%) | - | (30.5%) |
| Other Municipal Staff | | | | | | | |
| Basic Salaries and Wages | 22 755 | 30 444 | 34 442 | 41 395 | 37 413 | 37 413 | 39 278 |
| Pension and UIF Contributions | 2 794 | 3 574 | 4 136 | 4 858 | 4 993 | 4 993 | 4 680 |
| Medical Aid Contributions | 1 409 | 2 237 | 2 212 | 2 468 | 2 409 | 2 409 | 2 430 |
| Overtime | 726 | 768 | 990 | 625 | 799 | 799 | 900 |
| Performance Bonus | - | - | - | 280 | - | - | - |
| Motor Vehicle Allowance | 3 | 115 | 1 412 | 1 510 | 589 | 1 190 | 1 510 |
| Cellphone Allowance | 3 | - | 6 | - | - | - | 30 |
| Housing Allowances | 3 | - | 223 | 494 | 263 | 645 | 538 |
| Other benefits and allowances | 3 | 1 227 | 213 | 830 | 3 305 | 1 568 | 1 200 |
| Payments in lieu of leave | - | - | 722 | 668 | 400 | 776 | 650 |
| Long service awards | - | - | 180 | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | 29 026 | 39 599 | 45 462 | 54 184 | 49 793 | 49 793 | 51 216 |
| % Increase | 4 | 36.4% | 14.8% | 19.2% | (8.1%) | - | 2.9% |
| Total Parent Municipality | | | | | | | |
| Basic Salaries and Wages | 35 525 | 46 563 | 52 897 | 64 334 | 59 964 | 59 964 | 59 644 |
| Pension and UIF Contributions | | | | | | | |
| Medical Aid Contributions | | | | | | | |
| Overtime | | | | | | | |
| Performance Bonus | | | | | | | |
| Motor Vehicle Allowance | | | | | | | |
| Cellphone Allowance | | | | | | | |
| Housing Allowances | | | | | | | |
| Other benefits and allowances | | | | | | | |
| Board Fees | | | | | | | |
| Payments in lieu of leave | | | | | | | |
| Long service awards | | | | | | | |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - |
| Sub Total - Board Members of Entities | - | - | - | - | - | - | - |
| % Increase | 4 | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | | |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | |
| Sub Total - Senior Managers of Entities | | | | | | | | | | |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Other Staff of Entities | | | | | | | | | | |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 35 525 | 46 563 | 52 897 | 64 344 | 59 964 | 59 964 | 59 644 | 62 865 | 66 323 | |
| % increase | 4 | | 31.1% | 13.6% | 21.6% | (6.2%) | — | (0.5%) | 5.4% | 5.5% |
| TOTAL MANAGERS AND STAFF | 5,7 | 31 766 | 42 570 | 48 740 | 58 968 | 55 305 | 55 305 | 55 044 | 58 017 | 61 208 |

References:

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 26 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

EC123 Great Kei - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Ref | Description | Budget Year 2018/19 | | | | | | | | | | | | Budget Year 2019/20 | | Medium-Term Reserve and Expenditure Reference | | |
|--|-------------|---------------------|---------|---------|---------|----------|----------|---------|----------|-------|---------|---------|---------|---------------------|---------------------|---|---------|---------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2018/19 | Budget Year 2019/20 | | | |
| R thousand | | | | | | | | | | | | | | 2018/19 | 2019/20 | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | | |
| Property rates | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | 2 149 | A22 | | |
| Service charges - electricity revenue | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | J22 | |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Service charges - refuse revenue | 832 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | J32 | |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Rental of facilities and equipment | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | J42 | |
| Interest earned - external investments | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | J52 | |
| Interest earned - outstanding debts | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | J62 | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Fines, penalties and forfeits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | J72 | |
| Licences and permits | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | 183 | J82 | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Transfers and subsidies | 22 774 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | J92 | |
| Other revenue | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | 919 | J102 | |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Revenue (excluding capital transfers and contributions) | 27 398 | 4 625 | 4 625 | 13 625 | 20 567 | 4 625 | 4 625 | 11 437 | 4 625 | 4 625 | 4 625 | 4 625 | 4 625 | 4 625 | 4 625 | 4 625 | 109 041 | |
| Expenditure By Type | | | | | | | | | | | | | | | | | | |
| Employee related costs | 3 153 | 4 204 | 4 204 | 8 407 | 4 204 | 4 204 | 4 204 | 4 204 | 4 204 | 3 153 | 3 153 | 3 153 | 3 153 | 3 153 | 3 153 | 3 153 | 53 153 | |
| Remuneration of councillors | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 53 153 | |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Depreciation & asset impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Bulk purchases | 735 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | J75 | |
| Other materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Contractor services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Transfers and subsidies | - | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | 2 723 | J82 | |
| Other expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Expenditure | 6 984 | 8 035 | 8 201 | 8 035 | 12 320 | 4 201 | 8 035 | 8 035 | 7 181 | 6 924 | 6 924 | 6 924 | 6 924 | 6 924 | 6 924 | 6 924 | 14 625 | |
| Surplus/(Deficit) | 20 414 | (3 410) | (3 576) | (5 410) | 1 386 | 12 365 | (3 410) | (3 410) | (3 410) | 4 307 | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | J14 625 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 7 702 | - | - | - | - | 5 981 | - | - | - | 3 423 | - | - | - | - | - | - | J17 702 | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 25 117 | (3 410) | (3 576) | (5 410) | 7 377 | 12 365 | (3 410) | (3 410) | (3 410) | 7 330 | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | J22 532 | |
| Surplus/(Deficit) after capital transfers & contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Attributable to municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Share of surplus/(deficit) of associate | 1 | 26 117 | (3 410) | (3 576) | 7 377 | 12 365 | (3 410) | (3 410) | (3 410) | 7 330 | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | (2 359) | J26 117 |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| References | | | | | | | | | | | | | | | | | | |

1. Surplus / Deficit must reconcile with Budgeted Financial Performance

EC123 Great Kei - Supporting Table SA26 Budgeted monthly revenue and expenditure [municipal vote]

| R thousand | Description | Budget Year 2018/19 | | | | | | | | | | | Budget Year 2018/19 | | | | | | | | | | | | | |
|--|-------------|---------------------|--------|--------|-------------|----------|----------|---------|----------|--------|-------------|--------|---------------------|---------|--------|--------|-------------|----------|----------|---------|----------|--------|-------------|--------|-------|--|
| | | Revenue | | | Expenditure | | | Revenue | | | Expenditure | | | Revenue | | | Expenditure | | | Revenue | | | Expenditure | | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | July | August | Sept. | October | November | December | January | February | March | April | May | June | |
| Revenue by Vote | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | |
| Vote 2 - MUNICIPAL MANAGER | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | 6 929 | | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | |
| Vote 5 - COMMUNITY SERVICES | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | 1 392 | | |
| Vote 6 - INFRASTRUCTURE SERVICES | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | 2 249 | | |
| Vote 7 - STRATEGIC SERVICES & LED | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 8 - [NAME OF VOTE 8] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 9 - [NAME OF VOTE 9] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - [NAME OF VOTE 10] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - [NAME OF VOTE 11] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - [NAME OF VOTE 12] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - [NAME OF VOTE 13] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - [NAME OF VOTE 14] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - [NAME OF VOTE 15] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue by Vote | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | 10 597 | | |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | 548 | |
| Vote 2 - MUNICIPAL MANAGER | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | 4 377 | | |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | 1 220 | | |
| Vote 5 - COMMUNITY SERVICES | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | 1 950 | | |
| Vote 6 - INFRASTRUCTURE SERVICES | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | 1 987 | | |
| Vote 7 - STRATEGIC SERVICES & LED | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | 461 | |
| Vote 8 - [NAME OF VOTE 8] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 9 - [NAME OF VOTE 9] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - [NAME OF VOTE 10] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - [NAME OF VOTE 11] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - [NAME OF VOTE 12] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - [NAME OF VOTE 13] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - [NAME OF VOTE 14] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 15 - [NAME OF VOTE 15] | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Expenditure by Vote | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | | |
| Surplus/(Deficit) before assoc. | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 1 | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | |
| Reference | | | | | | | | | | | | | | | | | | | | | | | | | | |

1. Surplus / (Deficit) must reconcile with Budgeted Financial Performance

Framework

Budget Year +1

Year 2018/19

2018/19

2018/19

2018/19

2018/19

2018/19

2018/19

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2018/19

2018/19

EC123 Great Kei - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Ref | Description | Budget Year 2012/13 | | | | | | | | | | |
|---|-------------|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May |
| R thousand | | | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | | | |
| Governance and administration | | 6 937 | 6 937 | 6 937 | 6 937 | 6 937 | 6 937 | 6 937 | 6 937 | 6 937 | 6 937 | 6 937 |
| Executive and council | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Finance and administration | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 | 6 338 |
| Internal audit | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Community and public safety | | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| Community and social services | | | | | | | | | | | | |
| Sport and recreation | | | | | | | | | | | | |
| Public safety | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | |
| Health | | | | | | | | | | | | |
| Economic and environmental services | | 1 249 | 1 249 | 1 249 | 1 249 | 1 249 | 1 249 | 1 249 | 1 249 | 1 249 | 1 249 | 1 249 |
| Planning and development | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| Road transport | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 |
| Environmental protection | | | | | | | | | | | | |
| Trading services | | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 | 2 339 |
| Energy sources | 1 163 | 1 163 | 1 183 | 1 183 | 1 183 | 1 183 | 1 183 | 1 183 | 1 183 | 1 183 | 1 183 | 1 183 |
| Water management | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management! | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 | 1 156 |
| Other | | | | | | | | | | | | |
| Total Revenue - Functional | | 10 537 | 10 537 | 10 537 | 10 537 | 10 537 | 10 537 | 10 537 | 10 537 | 10 537 | 10 537 | 10 537 |
| Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 6 817 | 6 817 | 6 817 | 6 817 | 6 817 | 6 817 | 6 817 | 6 817 | 6 817 | 6 817 | 6 817 |
| Executive and council | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 | 1 121 |
| Finance and administration | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 | 5 697 |
| Internal audit | | | | | | | | | | | | |
| Community and public safety | | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 |
| Community and social services | | | | | | | | | | | | |
| Sport and recreation | | | | | | | | | | | | |
| Public safety | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | |
| Health | | | | | | | | | | | | |
| Economic and environmental services | | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 | 1 740 |
| Planning and development | 535 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 |
| Road transport | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 |
| Environmental protection | | | | | | | | | | | | |
| Trading services | | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 |
| Energy sources | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 | 2 448 |
| Water management! | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 | 1 117 |
| Waste water management | | | | | | | | | | | | |
| Waste management! | | | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| Total Expenditure - Functional | | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 | 11 216 |
| Surplus/(Deficit) before assoc. | | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) |
| Share of surplus/(deficit) of associate | | | | | | | | | | | | |
| Surplus/(Deficit) | | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) | (618) |
| Referrals | | | | | | | | | | | | |

1. Surplus/(Deficit) must reconcile with Budgeted Financial Performance

2. Surplus/(Deficit)

3. Surplus/(Deficit)

4. Surplus/(Deficit)

5. Surplus/(Deficit)

6. Surplus/(Deficit)

7. Surplus/(Deficit)

8. Surplus/(Deficit)

9. Surplus/(Deficit)

10. Surplus/(Deficit)

11. Surplus/(Deficit)

12. Surplus/(Deficit)

13. Surplus/(Deficit)

14. Surplus/(Deficit)

15. Surplus/(Deficit)

16. Surplus/(Deficit)

17. Surplus/(Deficit)

18. Surplus/(Deficit)

19. Surplus/(Deficit)

20. Surplus/(Deficit)

21. Surplus/(Deficit)

22. Surplus/(Deficit)

23. Surplus/(Deficit)

24. Surplus/(Deficit)

25. Surplus/(Deficit)

26. Surplus/(Deficit)

27. Surplus/(Deficit)

28. Surplus/(Deficit)

29. Surplus/(Deficit)

30. Surplus/(Deficit)

31. Surplus/(Deficit)

32. Surplus/(Deficit)

33. Surplus/(Deficit)

34. Surplus/(Deficit)

35. Surplus/(Deficit)

36. Surplus/(Deficit)

37. Surplus/(Deficit)

38. Surplus/(Deficit)

39. Surplus/(Deficit)

40. Surplus/(Deficit)

41. Surplus/(Deficit)

42. Surplus/(Deficit)

43. Surplus/(Deficit)

44. Surplus/(Deficit)

45. Surplus/(Deficit)

46. Surplus/(Deficit)

47. Surplus/(Deficit)

EC123 Great Kei - Supporting Table SA26 Budgeted monthly capital expenditure (municipal vote)

| R thousand | Description | Ref | Budget Year 2018/19 | | | | | | | | | | | |
|--|-------------|-------|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|
| | | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June |
| Capital multi-year expenditure sub-total | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Single-year expenditure to be appropriated</u> | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL & ADMINISTRATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | - | 40 | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY | - | - | 65 | - | - | - | 65 | - | - | - | - | - | - | - |
| Vote 4 - HUMAN RESOURCES & ADMINISTRATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - COMMUNITY SERVICES | - | - | - | - | - | - | 56 | - | - | - | - | - | - | - |
| Vote 6 - INFRASTRUCTURE SERVICES | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 | 4 440 |
| Vote 7 - STRATEGIC SERVICES & LED | | | | | | | | | | | | | | |
| Vote 8 - [NAME OF VOTE 8] | | | | | | | | | | | | | | |
| Vote 9 - [NAME OF VOTE 9] | | | | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | |
| Capital single-year expenditure sub-total | 2 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 |
| Total Capital Expenditure | 2 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 | 1 440 |

References

1. Table should be completed as either full year expenditure information or budgetary year forward year estimates
2. Total Capital Expenditure must equate to Budgetary Capital Expenditure

EC123 Great Kei - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| Ref | Description | Budget Year 2018/19 | | | | | | | | | | | | Multi-Year Revenue and Expenditure Framework | | | | | | | | | | | |
|------------|--|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|
| | | July | August | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | March | April | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | March | April | May | June |
| R thousand | | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | 2018/19 | |
| | Capital Expenditure - Functional | | | | | | | | | | | | | | | | | | | | | | | | |
| | Governance and administration | | | | | | | | | | | | | | | | | | | | | | | | |
| | Executive and council | - | 46 | 65 | - | - | 85 | - | - | 65 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Finance and administration | - | 40 | - | 65 | - | - | 65 | - | 65 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Community and public safety | | | | | | | | | | | | | | | | | | | | | | | | |
| | Community and social services | - | - | - | - | - | - | - | - | 55 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Sport and recreation | - | - | - | - | - | - | - | - | 50 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Public safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Economic and environmental services | | | | | | | | | | | | | | | | | | | | | | | | |
| | Planning and development | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 | 931 |
| | Road transport | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 | 503 |
| | Environmental protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Trading services | | | | | | | | | | | | | | | | | | | | | | | | |
| | Energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Water management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Waste management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total Capital Expenditure - Functions | 2 | 1 434 | 1 474 | - | 1 499 | - | 1 434 | 1 434 | 1 499 | - | 1 434 | - | 1 499 | - | 1 434 | - | 1 499 | - | 1 434 | - | 1 499 | - | 1 434 | - |
| | Funded by: | | | | | | | | | | | | | | | | | | | | | | | | |
| | National Government | - | - | 7 792 | - | - | - | - | - | 6 029 | - | - | - | 3 385 | - | - | - | 3 385 | - | - | - | 17 207 | - | 17 653 | - |
| | Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | District Municipality | - | - | - | - | 7 792 | - | - | - | - | 6 029 | - | - | - | - | - | - | - | 17 207 | - | - | 17 653 | - | 16 836 | - |
| | Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Transfers recognised as capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Public contributions & donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Borrowing | - | 140 | - | - | - | - | - | - | 140 | - | - | - | - | - | - | - | 140 | - | - | - | - | - | - | - |
| | Internally generated funds | - | 140 | - | 7 792 | - | - | - | - | 6 169 | - | - | - | - | - | - | - | 3 525 | - | - | - | - | - | - | - |
| | Total Capital Funding | | | | | | | | | | | | | | | | | | | | | | | | |
| | References | | | | | | | | | | | | | | | | | | | | | | | | |

1. Table should be completed as either Multi-Year appropriation or Budget Year and Forward Year estimates
 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

EC125 Great Kai - Supporting Table SA30 Budgeted monthly cash flow

| Budget Year 2015/16 | | | | | | | | | | |
|---|---------------------------|----------|--------|---------|---------|----------|----------|---------|----------|--------|
| Monthly Cash Flows | | July | | | August | | | Sept. | | |
| R thousand | Cash Receipts Evt. Source | July | August | Sept. | October | November | December | January | February | March |
| Property rates | 1 578 | 1 578 | 1 578 | 1 578 | 1 578 | 1 578 | 1 578 | 1 578 | 1 578 | 1 578 |
| Service charges - electricity revenue | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 |
| Sanction charges - other | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Interest earned - external investments | - | 58 | - | - | 56 | - | - | 58 | - | 58 |
| Interest earned - outstanding debtors | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licences and permits | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfer receipts - operational | 22 774 | 7 | 7 | - | - | 15 841 | - | - | - | - |
| Other revenue | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 |
| Cash Receipts by Source | 25 459 | 3 633 | 3 632 | 3 633 | 42 936 | 13 633 | 3 835 | 10 534 | 3 565 | 3 565 |
| Other Cash Flows by Source | 7 752 | - | - | - | - | 5 991 | - | - | - | - |
| Transfer receipts - capital | | | | | | | | | 3 423 | - |
| Transfers and subsidies - capital (money allocated) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies (capital (in-kind - all)) | | | | | | | | | - | - |
| Proceeds on disposal of PPE | | | | | | | | | | - |
| Short-term loans | | | | | | | | | | - |
| Borrowing long term/reinancing | | | | | | | | | | - |
| Increase (decrease) in consumer deposits | | | | | | | | | | - |
| Decrease (Increase) in non-current debtors | | | | | | | | | | - |
| Decrease (Increase) other non-current receivables | | | | | | | | | | - |
| Decreases (increases) in non-current payables | | | | | | | | | | - |
| Total Cash Receipts by Sources | 34 111 | 3 635 | 3 632 | 3 635 | 18 626 | 19 530 | 3 635 | 13 937 | 3 565 | 3 565 |
| Cash Outlays by Type | | | | | | | | | | |
| Employee related costs | 3 153 | 4 204 | 4 204 | 4 204 | 8 407 | 4 204 | 4 204 | 3 153 | 3 153 | 3 153 |
| Remuneration of councillors | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 |
| Private charges | - | 92 | - | 92 | - | 92 | - | 92 | - | 92 |
| Bulk purchases - Electricity | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 | 725 |
| Bulk purchases - Water & Sewer | - | - | - | - | - | - | - | - | - | - |
| Other materials | - | - | - | - | - | - | - | - | - | - |
| Contracted services | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other municipalities | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | 2 758 | 2 756 | 2 758 | 2 758 | 2 758 | 2 758 | 2 758 | 2 758 | 2 758 | 2 758 |
| Other expenditure | 8 370 | 9 112 | 9 112 | 9 112 | 12 274 | 8 070 | 8 070 | 7 651 | 7 651 | 7 651 |
| Cash Payments by Type | | | | | | | | | | |
| Capital assets | 140 | 7702 | - | - | 6 106 | - | - | 3 525 | - | 17 327 |
| Repayment of borrowing | - | - | 105 | - | - | - | - | 105 | - | 416 |
| Other Cash Flow Payments | 7 159 | 15 862 | 8 226 | 8 970 | 12 224 | 14 406 | 8 075 | 6 019 | 6 019 | 452 |
| Total Cash Payments by Type | 26 592 | {12 227} | 14 549 | (4 435) | 6 323 | 5 227 | (4 234) | 3 233 | (3 233) | 17 327 |
| NET INCREASE/(DECREASE) IN CASH HELD | 26 592 | 30 457 | 18 200 | 13 615 | 9 241 | 15 534 | 26 521 | 16 407 | 16 407 | 17 327 |
| Cash held initially at the start of year end | 3 495 | 3 495 | 3 495 | 3 495 | 3 495 | 3 495 | 3 495 | 3 495 | 3 495 | 3 495 |
| Cash held at the end of year end | 30 457 | 30 457 | 30 457 | 30 457 | 30 457 | 30 457 | 30 457 | 30 457 | 30 457 | 30 457 |

f. Note that this section of Table SA30 is deliberately not listed to Table A4 because there are differences between the modeling of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted revenue will differ from actual cashflow.

References

SUPPLEMENTAL INFORMATION

| Category | Sub-Category | Type | Current Year (\$) | Forecasted Year (\$) | Capital Expenditure by Asset Type | | Capital Expenditure by Asset Type | | Capital Expenditure by Asset Type |
|---|------------------------|-------------------|----------------------|----------------------|-----------------------------------|-----------|-----------------------------------|-----------|-----------------------------------|
| | | | | | Capital | Recurrent | Capital | Recurrent | |
| Infrastructure | | | | | | | | | |
| Capitol Expenditure by Asset Type | Asset Type | Current Year (\$) | Forecasted Year (\$) | Capital | Recurrent | Capital | Recurrent | Capital | |
| Infrastructure | Transportation | 5,500 | 5,500 | 5,500 | 0 | 5,500 | 0 | 5,500 | |
| Roads | Roads | 5,000 | 5,000 | 5,000 | 0 | 5,000 | 0 | 5,000 | |
| Rail | Rail | 500 | 500 | 500 | 0 | 500 | 0 | 500 | |
| Water Treatment | Water Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Waste Treatment | Waste Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Electricity | Electricity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Water Supply | Water Supply | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Solid Waste | Solid Waste | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Gasoline | Gasoline | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| HV Equipment | HV Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| HV Distribution | HV Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| MV Distribution | MV Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| MV Networks | MV Networks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| LV Distribution | LV Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Spares | Capital Spares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Water Supply Infrastructure | Dams and Wells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Reservoirs | Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pump Stations | Pump Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Water Treatment Works | Water Treatment Works | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Bore Holes | Bore Holes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Distribution | Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Dissolution Points | Dissolution Points | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| PPV Units | PPV Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Spares | Capital Spares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sanitation Infrastructure | Pump Stations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Treatment | Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Reservoirs | Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Drainage Collection | Drainage Collection | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Storm water Conveyance | Storm water Conveyance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Aeration | Aeration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| MV Substations | MV Substations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| LV Networks | LV Networks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Spares | Capital Spares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Gasoline Infrastructure | Storage Tanks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pipes | Pipes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revetments | Revetments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pipelines | Pipelines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Spares | Capital Spares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Information and Communication Infrastructure | | | | | | | | | |
| Data Centres | Data Centres | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Core Layers | Core Layers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transmission Layers | Transmission Layers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Spares | Capital Spares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | |
|--|-------|--------|--------|--------|--------|--------|--------|--------|--------|
| <u>Community Assets</u> | 1121 | 25 153 | 1 240 | 2 200 | 5 000 | 5 100 | 2 200 | 3 700 | 3 700 |
| Community Buildings | 1 211 | 15 153 | 1 240 | 2 200 | 5 000 | 5 100 | 2 200 | 3 700 | 3 700 |
| Public Buildings | 2 141 | 4 598 | 1 240 | 2 200 | 5 000 | 5 100 | 2 200 | 3 700 | 3 700 |
| Education | 1 211 | 7 869 | — | — | — | — | — | — | — |
| Healthcare | — | — | — | — | — | — | — | — | — |
| Leisure | — | — | — | — | — | — | — | — | — |
| Culture | — | — | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — | — | — |
| Public Land and Nature Reserves | — | — | — | — | — | — | — | — | — |
| Local Authority Assets | 579 | — | — | — | — | — | — | — | — |
| Machinery | — | — | — | — | — | — | — | — | — |
| Vehicles | — | — | — | — | — | — | — | — | — |
| Furniture | — | — | — | — | — | — | — | — | — |
| Equipment | — | — | — | — | — | — | — | — | — |
| Other Assets | — | — | — | — | — | — | — | — | — |
| Heritage Assets | — | — | — | — | — | — | — | — | — |
| Monuments | — | — | — | — | — | — | — | — | — |
| Local Buildings | — | — | — | — | — | — | — | — | — |
| Walls of Art | — | — | — | — | — | — | — | — | — |
| Communication Areas | — | — | — | — | — | — | — | — | — |
| Other Heritage | — | 36 | — | — | — | — | — | — | — |
| Investment Properties | — | — | — | — | — | — | — | — | — |
| Revenue Generating | — | — | — | — | — | — | — | — | — |
| Improved Property | — | — | — | — | — | — | — | — | — |
| Unimproved Property | — | — | — | — | — | — | — | — | — |
| Non-revenue Generating | — | — | — | — | — | — | — | — | — |
| Improved Property | — | — | — | — | — | — | — | — | — |
| Unimproved Property | — | — | — | — | — | — | — | — | — |
| Other Assets | 3 400 | 538 | — | — | — | — | — | — | — |
| Operational Buildings | 3 400 | 538 | — | — | — | — | — | — | — |
| Municipal Offices | 3 400 | 538 | — | — | — | — | — | — | — |
| Post/Finance Posts | — | — | — | — | — | — | — | — | — |
| Building Plan Offices | — | — | — | — | — | — | — | — | — |
| Workshops | — | — | — | — | — | — | — | — | — |
| Vehicles | — | — | — | — | — | — | — | — | — |
| Stores | — | — | — | — | — | — | — | — | — |
| Laboratories | — | — | — | — | — | — | — | — | — |
| Training Centres | — | — | — | — | — | — | — | — | — |
| Manufacturing Plant | — | — | — | — | — | — | — | — | — |
| Depots | — | — | — | — | — | — | — | — | — |
| Capital Spares | — | — | — | — | — | — | — | — | — |
| Housing | — | — | — | — | — | — | — | — | — |
| Staff Housing | — | — | — | — | — | — | — | — | — |
| Social Housing | — | — | — | — | — | — | — | — | — |
| Capital Gains | — | — | — | — | — | — | — | — | — |
| Biological or Cultivated Assets | — | — | — | — | — | — | — | — | — |
| Biological or Cultivated Assets | — | — | — | — | — | — | — | — | — |
| Intangible Assets | — | — | — | — | — | — | — | — | — |
| Software | — | — | — | — | — | — | — | — | — |
| Licences and Rights | — | — | — | — | — | — | — | — | — |
| Water Licences | — | — | — | — | — | — | — | — | — |
| Electric Licences | — | — | — | — | — | — | — | — | — |
| Solid Waste Licences | — | — | — | — | — | — | — | — | — |
| Consumer Software and Applications | — | — | — | — | — | — | — | — | — |
| Land Settlement Software Applications | — | — | — | — | — | — | — | — | — |
| Unchecked | — | — | — | — | — | — | — | — | — |
| Computer Equipment | — | — | — | — | — | — | — | — | — |
| Consumer Equipment | — | — | — | — | — | — | — | — | — |
| Furniture and Office Equipment | 499 | 681 | 86 | 200 | 26 | 20 | 160 | 160 | 160 |
| Machinery and Equipment | 757 | 826 | 11 | — | — | — | — | — | — |
| Machinery and Equipment | 757 | 826 | 11 | — | — | — | — | — | — |
| Transport Assets | — | 930 | — | 1 300 | — | — | — | — | — |
| Transport Assets | — | 930 | — | 1 300 | — | — | — | — | — |
| Libraries | — | — | — | — | — | — | — | — | — |
| Zoo's, Marine and Non-biological Animals | — | — | — | — | — | — | — | — | — |
| Zoo's, Marine and Non-biological Animals | — | — | — | — | — | — | — | — | — |
| Total Capital Expenditure on new assets | 1 | 16 730 | 34 372 | 13 641 | 17 714 | 15 614 | 15 614 | 17 622 | 17 622 |
| | | | | | | | | | 18 497 |

Reserves

1 Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34d) and income to date on all

check balance 0 2 002 500 656 938 401 147

| Assessment Summary | | | | | | | | | |
|--|-------------------------------|-------|--------|--------|--------|-------|--------|--------|--------|
| Category | Sub-Categories | Count | Value | Count | Value | Count | Value | Count | Value |
| Infrastructure | Buildings | 104 | 39,129 | 40,816 | 20,837 | 104 | 39,129 | 40,816 | 20,837 |
| Infrastructure | Transportation | 104 | 1,000 | 1,000 | 1,000 | 104 | 1,000 | 1,000 | 1,000 |
| Infrastructure | Water Infrastructure | 104 | 2,595 | 800 | 2,400 | 104 | 2,595 | 800 | 2,400 |
| Infrastructure | Power Plants | 104 | 1,412 | 1,412 | 1,412 | 104 | 1,412 | 1,412 | 1,412 |
| Infrastructure | Industrial | 104 | 464 | 1,677 | 278 | 104 | 464 | 1,677 | 278 |
| Infrastructure | Healthcare | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | Education | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | Cultural | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | State Water Infrastructure | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | Potable Water | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | Storm Water Treatment | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | Wastewater | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | Drinking Water | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | UV Treatment Plants | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | UV Treatment Facilities | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | UV Stations | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | UV Launching Stations | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | UV Networks | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | UV Networks | 104 | — | — | — | 104 | — | — | — |
| Infrastructure | Central Spars | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Dams and Reservoirs | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Breakwalls | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Reservoirs | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Hydro Stations | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Water Treatment Works | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Drainage Systems | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Toilet Facilities | 104 | — | — | — | 104 | — | — | — |
| Water Supply Infrastructure | Capitol Spars | 104 | — | — | — | 104 | — | — | — |
| Sewerage Infrastructure | Septic Systems | 104 | — | — | — | 104 | — | — | — |
| Sewerage Infrastructure | Retention | 104 | — | — | — | 104 | — | — | — |
| Sewerage Infrastructure | Waste Water Treatment Works | 104 | — | — | — | 104 | — | — | — |
| Sewerage Infrastructure | Drainage Systems | 104 | — | — | — | 104 | — | — | — |
| Sewerage Infrastructure | Toilet Facilities | 104 | — | — | — | 104 | — | — | — |
| Solid Waste Infrastructure | Landfill Sites | 104 | 242 | 150 | 1,700 | 104 | 242 | 150 | 1,700 |
| Solid Waste Infrastructure | Waste Transfer Stations | 104 | — | — | — | 104 | — | — | — |
| Solid Waste Infrastructure | Waste Processing Facilities | 104 | — | — | — | 104 | — | — | — |
| Solid Waste Infrastructure | Waste Drop-off Points | 104 | — | — | — | 104 | — | — | — |
| Solid Waste Infrastructure | Waste Separation / Facilities | 104 | — | — | — | 104 | — | — | — |
| Solid Waste Infrastructure | Cellulose Spars | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | Rail Lines | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | Rail Structures | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | Rail Networks | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | Storage Colleens | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | Storm water Management | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | Alleviation | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | UV Stations | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | UV Networks | 104 | — | — | — | 104 | — | — | — |
| Oil Infrastructure | Capitol Spars | 104 | — | — | — | 104 | — | — | — |
| Lowess Infrastructure | Saint Peters | 104 | — | — | — | 104 | — | — | — |
| Lowess Infrastructure | Parks | 104 | — | — | — | 104 | — | — | — |
| Lowess Infrastructure | Pavement | 104 | — | — | — | 104 | — | — | — |
| Lowess Infrastructure | Provenances | 104 | — | — | — | 104 | — | — | — |
| Lowess Infrastructure | Capital Spars | 104 | — | — | — | 104 | — | — | — |
| Information and Communication Infrastructure | Data Centers | 104 | — | — | — | 104 | — | — | — |
| Information and Communication Infrastructure | Core Servers | 104 | — | — | — | 104 | — | — | — |
| Information and Communication Infrastructure | Transmission Lines | 104 | — | — | — | 104 | — | — | — |
| Information and Communication Infrastructure | Central Spars | 104 | — | — | — | 104 | — | — | — |
| Community Assets | 24 | 111 | 32 | — | 590 | 200 | 500 | 600 | 1,000 |
| Community Assets | Community Facilities | 24 | 111 | — | — | 400 | 400 | 625 | 625 |
| Community Assets | Halls | 24 | 111 | — | — | 200 | 200 | 200 | 211 |
| Community Assets | Facilities | 24 | 111 | — | — | — | — | — | — |
| Community Assets | Churches | 24 | 111 | — | — | — | — | — | — |
| Community Assets | Community Centers | 24 | 111 | — | — | — | — | — | — |
| Community Assets | First Ambulance Station | 24 | 111 | — | — | — | — | — | — |
| Community Assets | Testing Stations | 24 | 111 | — | — | — | — | — | — |
| Community Assets | Museums | 24 | 111 | — | — | — | — | — | — |
| Community Assets | Galleries | 24 | 111 | — | — | — | — | — | — |

REFERENCES 1. *Journal of Clinical Endocrinology and Metabolism*, 1999, 144, 100-105.

EC:23 Great Kart - Supporting Table to A34d Depreciation by asset class

| Description | Initial Value | 2019/20 | 2020/21 | 2021/22 | 2022/23 Budget | | 2023/24 Budget | |
|---|---------------|---------|---------|---------|----------------|--------------------------|-----------------|----------------|
| | | | | | Acquired Value | Accumulated Depreciation | Remaining Value | Forecast Value |
| Physical Assets | | | | | | | | |
| Depreciation by Asset Classification | | | | | | | | |
| Intangible | 21,529 | 15,637 | 17,521 | 10,175 | 10,175 | 16,111 | 17,143 | 17,143 |
| Public Infrastructure | 8,053 | 7,175 | 15,169 | 1,212 | 1,212 | 7,111 | 12,342 | 12,342 |
| Roads | 9,053 | 15,028 | 15,861 | 8,022 | 8,022 | 9,022 | 16,142 | 16,142 |
| Road Structures | | | | | | | | |
| Road Furniture | | | | | | | | |
| Capital Spares | | | | | | | | |
| Storm water Infrastructure | | | | | | | | |
| Drainage Catchments | | | | | | | | |
| Storm water Catchments | | | | | | | | |
| Attenuation | | | | | | | | |
| Electrical Infrastructure | 482 | | 1,095 | 1,211 | 1,211 | 1,211 | 1,129 | 1,129 |
| Power Plants | | | | | | | | |
| HV Substations | | | | | | | | |
| HV Switching Shub | | | | | | | | |
| HV Transmission Circuits | 482 | | 1,095 | 1,211 | 1,211 | 1,211 | 2,011 | 2,020 |
| MV Substations | | | | | | | | |
| MV Switching Stations | | | | | | | | |
| MV Networks | | | | | | | | |
| LV Networks | | | | | | | | |
| Capital Spares | | | | | | | | |
| Water Supply Infrastructure | | | | | | | | |
| Solid Waste Infrastructure | 1,597 | 554 | 65 | 554 | 554 | 554 | 3,644 | 3,652 |
| Landfill Sites | 1,597 | 554 | 65 | 554 | 554 | 554 | 2,764 | 2,614 |
| Waste Transfer Stations | | | | | | | 1,554 | 1,639 |
| Waste Processing Facilities | | | | | | | | |
| Waste Drop-Off Points | | | | | | | | |
| Waste Separation Facilities | | | | | | | | |
| Electricity Generation Facilities | | | | | | | | |
| Capital Spares | | | | | | | | |
| Community Assets | 3,420 | | | | | | | |
| Community Facilities | 3,520 | | | | | | | |
| Non-revenue Generating | | | | | | | | |
| Improved Property | | | | | | | | |
| Unimproved Property | | | | | | | | |
| Other assets | 2,507 | 3,510 | 3,253 | 3,069 | 3,069 | 3,069 | 5,565 | 5,576 |
| Operational Buildings | 2,507 | 3,510 | 3,253 | 3,069 | 3,069 | 3,069 | 5,565 | 5,576 |
| Municipal Offices | 2,507 | 3,510 | 3,253 | 3,069 | 3,069 | 3,069 | 5,565 | 5,576 |
| Pay/Enquiry Points | | | | | | | | |
| Building Plans Offices | | | | | | | | |
| Workshops | | | | | | | | |
| Yards | | | | | | | | |
| Stable | | | | | | | | |
| Laboratories | | | | | | | | |
| Training Centres | | | | | | | | |
| Manufacturing Plant | | | | | | | | |
| Depots | | | | | | | | |
| Capital Spares | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | |
| Intangible Assets | 55 | 97 | 74 | 153 | 153 | 153 | 203 | 214 |
| Software | | | | | | | | |
| Licences and Permits | 55 | 97 | 74 | 153 | 153 | 153 | 203 | 214 |
| Water Rights | | | | | | | | |
| Effluent Licenses | | | | | | | | |
| Solid Waste Licenses | | | | | | | | |
| Contract Software and Applications | 55 | 97 | 74 | 153 | 153 | 153 | 203 | 214 |
| Local Settlement Software Applications | | | | | | | | |
| Unspecified | | | | | | | | |
| Computer Equipment | 206 | | 211 | 301 | 301 | 301 | 356 | 375 |
| Computer Equipment | 206 | | 211 | 301 | 301 | 301 | 356 | 375 |
| Furniture and Office Equipment | 79 | 496 | 102 | 182 | 182 | 182 | 533 | 561 |
| Furniture and Office Equipment | 79 | 496 | 102 | 182 | 182 | 182 | 533 | 561 |
| Machinery and Equipment | 186 | 147 | 216 | 442 | 442 | 442 | 697 | 725 |
| Machinery and Equipment | 186 | 147 | 216 | 442 | 442 | 442 | 697 | 725 |
| Transport Assets | 111 | 487 | 476 | 600 | 600 | 600 | 1,530 | 1,492 |
| Transport Assets | 111 | 487 | 476 | 600 | 600 | 600 | 1,530 | 1,492 |
| Libraries | | | | | | | | |
| Libraries | | | | | | | | |
| Zoo's Marine and Non-biological Animals | | | | | | | | |
| Zoo's Marine and Non-biological Animals | | | | | | | | |
| Total Depreciation | 18,014 | 26,569 | 21,485 | 15,000 | 15,000 | 15,000 | 22,030 | 22,194 |